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PART I

REPORT

OF THE

STATE BOARD OF TAXES AND ASSESSMENT

(DIVISION OF TAXATION AND APPEAL)

1916

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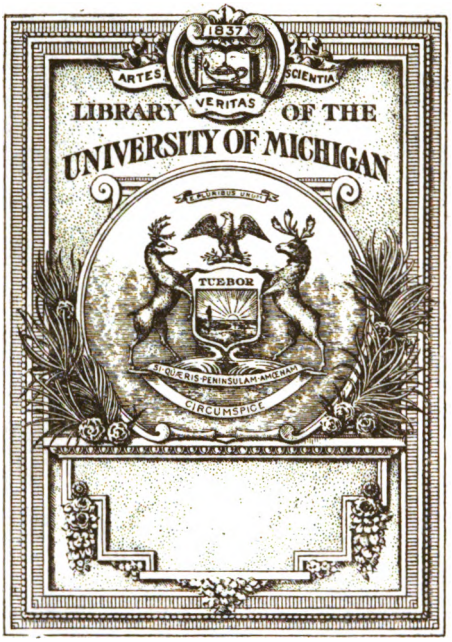

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PART I.

Second Annual Report

OF THE

New Jersey

State Board of Taxes and Assessment,

Division of Taxation and Appeal,

For the Year Ending

October 31, 1916

SOMERVILLE, N. J.
THE UNIONIST-GAZETTE ASSOCIATION STATE PRINTERS
1917

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MEMBERS

OF THE

State Board of Taxes and Assessment

L. T. RUSSELL, *President,*

GEO. T. BOUTON,

ISAAC BARBER,

FRANK B. JESS,

FREDERIC A. GENTIEU.

FRANK D. SCHROTH, *Secretary,*

FRANK A. O'CONNOR, *Clerk and Field Secretary.*

LOUIS FOCHT, *Chief Engineer.*

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REPORT.

PART I.

STATE OF NEW JERSEY
OFFICE OF THE STATE BOARD OF TAXES
AND ASSESSMENT.

TRENTON, October 31, 1916.

To the Legislature of the State of New Jersey:

The State Board of Taxes and Assessment herewith submits Part I of its Second Annual Report:

APPEALS.

In its capacity as an appellate body for the review of assessments levied by the local assessors and County Boards of Taxation, the Board has received four hundred and forty appeals, involving assessments aggregating $23,804,946.99. Among these are some where no actual valuation is involved, the appeals being for the restoration of assessments which were set aside by the County Boards on the owners' claim to exemption. In some of these latter cases the County Board was sustained and in others the original assessment was restored.

The Board reduced the assessments in one hundred and thirty-one of these appeals, affirmed them in one hundred and eighty-nine more, dismissing the appeals, and increased the valuations in forty-six. Fifteen appeals were withdrawn by the appellants without prosecution and fifty-nine are still pending chiefly on adjournments requested by the parties in interest.

In considering appeals, as well as other matters not the subject of a formal petition, the Board has had numerous inspections of prop-

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erty and investigations of local conditions made by the Field Secretary, following these up whenever it was deemed necessary by personal inspections by the entire Board. A number of questions outside of the regular appeal calendar have been adjusted in this manner, and considerable valuable information has been gathered for the Board's use.

Over one hundred appeals were filed by the Cape May Hotel Company, the Cape May Real Estate Company and a number of individuals in the City of Cape May. These cases were listed for hearing in Cape May City, and inspections of the property were made by the Board and by the Field Secretary. From the testimony submitted at the hearing and the investigations made in the field, it appeared that these properties were not assessed below true value, the complaints arising, in point of fact, from the Assessor's attempt to bring under-assessed properties up to the standard required by law. With one exception, where a reduction was allowed on buildings, the assessments were affirmed and the appeals were dismissed.

In the Village of Ridgefield Park, which is co-extensive with the Township of Overpeck, in the County of Bergen, the local authorities have recently inaugurated the unit system of assessment. A number of taxpayers appealed to the County Board from these revised assessments, and were granted certain reductions. From these reduced valuations the Village appealed to this Board, and after several hearings nearly all of the valuations made under the new system were restored.

The subject of the exemption of fraternal organizations was again before the Board in a number of appeals involving such organizations as the Moose, Elks, Eagles, Orioles and Masons. All of these cases came from the City of Camden. In the cases of the Moose, Eagles and Orioles, the assessments made by the City had been set aside by the County Board, and in the case of the Elks and the Masonic Association, the County Board refused the exemption and the organizations carried the appeals to this Board. The appeals were based on the provisions of the amended paragraph four of section three of the Tax Act of 1903 (P. L. 1913, p. 570), which exempts "all buildings actually used for * * * associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit," etc. In cases of this kind it is the actual and exclusive use

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of the property which decides the claim to exemption, and the corporation must be organized exclusively for some charitable or benevolent purpose. (Washington Camp No. 23, P. O. S. of A. vs. Board of Equalization of Taxes et al., 93 Atl. Rep. 856).

In the five cases above referred to the facts submitted for the Board's consideration showed that the properties involved in four, those of the Moose, Eagles, Elks and Orioles, were not entitled to exemption under the law, and the assessments levied by the City were therefore affirmed. In the fifth case, that of Masonic Association vs. City of Camden, the Board found that the use of the building entitled it to the exemption claimed, and the assessment was therefore set aside. A memorandum of conclusions was filed in each of these cases, and will be found in full in the appendix to this report.

Another appeal brought by the City of Camden was from the action of the Camden County Board of Taxation in cancelling an assessment of $240,750, levied by the City for the year 1915 on property of the Young Men's Christian Association in that City. The case was submitted to the Board on a stipulation of facts as to the objects of the Association and the use of the lands and buildings in question. This stipulation is set forth in full in the memorandum filed by the Board, given in the appendix to this report. On the facts as there stated the Board sustained the County Board of Taxation and held that the property came within the exempting provision of the law.

Another claim for exemption was made by the Max and Sarah Bamberger Seashore Home from the assessment of property in the Borough of Longport, Atlantic County. The Borough, in support of the assessment levied, contended that the Home was not actually used for charitable purposes on May twentieth, the time for making assessments, as the children it was intended to house were not there at that time, and did not arrive until the latter part of June. In the opinion filed, however, the Board held that as the building was completed and turned over to caretakers in March, pending the later arrival of the charges of the Home, it was in such actual use, and that the fact that this charity was seasonal in its operation should not exclude it from exemption. The Borough has sued out a writ of certiorari in this case, which has therefore gone before the Supreme Court for review.

The Trustees of Princeton University also presented a claim for

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exemption from taxation on the University Boat House on Carnegie Lake, against which the Assessor of Princeton Township had levied an assessment of $15,000. This boat house, which is erected on land owned by the University and upon which taxes are paid, is about 1,300 feet from the nearest University Building. The Board held that this was not such a building as is contemplated by the statute exempting all buildings actually and exclusively used for colleges, schools, etc., and the action of the Mercer County Board of Taxation in affirming the assessment was therefore sustained.

A question of considerable importance to charitable and religious institutions holding bank stock was before the Board in five appeals filed by the Protestant Foster Home Society of Newark, the Newark Orphan Asylum Association, Trinity Church and the First Presbyterian Church, all located in the City of Newark. These institutions were assessed by the Essex County Board of Taxation for bank stock held by them in two Newark banks, under Chapter 90 of the Laws of 1914, which imposes a flat tax of three-quarters of one per cent. on bank and trust company stock. The taxes so levied were either deducted by the respective banks from the dividends and withheld from the appellants, or were paid by the banks under protest. The Tax Act of 1903, as amended by Chapter 278 of the Laws of 1913, exempts "all endowments and funds held and administered exclusively for charitable, benevolent, religious or hospital purposes within this State, however such endowments and funds may be invested," and the question before the Board was, whether the Bank Stock Tax Act of 1914, being new legislation setting apart a certain class of property to be taxed in a particular way, could be considered to repeal this exempting provision. In the opinion filed in these cases the Board held that it was obviously the Legislative intent to exempt certain endowments, however invested, and that if the endowment came within the favored class it was entitled to the exemption whether invested in bank stock or in other securities. The assessments were therefore set aside.

An appeal from the Borough of Netcong involved a quantity of iron ore belonging to the Musconetcong Iron Company. No assessment was made by the Borough Assessor against this property, but the Borough Collector, on receiving the duplicate, entered it as omitted property, at $100,000. The Company appealed to the Morris County Board of Taxation, and the County Board cancelled the assessment, whereupon the Borough appealed to this Board to have

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the assessment restored. The facts submitted showed that this ore was the property of the Company and was located in the Borough on May twentieth and the assessment of $100,000 was accordingly restored. This judgment the Company has carried to the Supreme Court for review.

Thirteen appeals were filed by the Kenilworth Realty Corporation from the assessment of lots and acreage constituting about three-quarters of the entire Borough of Kenilworth, in Union County. The appeals were heard at length and numerous inspections in the field were made, with the result that the Board found many of the valuations to be above the market value of the property. The assessments were reduced from a total of $221,560.74 to amounts aggregating $195,191.10, and these revised figures, covering the 1915 assessment, were in the hands of the taxing authorities before the assessment books for 1916 were closed.

Another case which occupied many hearings was the appeal of the City of Jersey City from the assessment fixed by the County Board of Taxation on certain property of the Central Railroad Company in that City. This was an appeal from a 1914 assessment, but the hearings, in view of numerous adjournments, were not concluded until 1916. Voluminous testimony was submitted by both sides, and the judgment of the Board increased the valuation of $3,610,100, as reduced by the County Board from $4,865,000, to the sum of $4,573,531. This assessment will be reviewed by the Supreme Court, the Railroad Company having sued out a writ of certiorari for that purpose.

RATABLES.

The assessed valuation of real and personal property subject to local taxation for the year 1916 in the taxing districts of the State, exclusive of bank and trust company stock, which is separately taxed, amounts to $2,696,314,010.53, an increase of $112,360,415.24 over the ratables of 1915, and is divided as follows:

Real estate, exclusive of second class railroad property	$2,239,298,565.42
Second class railroad property	108,508,762.00
Personal property	349,464,853.11
Deductions for debt*	958,170.00

*Allowed only from the value of intangible personalty.

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This net valuation represents all property assessed and taxed at the local rates in the several municipalities.* Bank and trust company stock is separately valued, and pays a flat tax of three-quarters of one per cent. This tax, which is estimated by the County Board of Taxation, amounts to $673,232.24, of which 50 per cent. goes to the counties and 50 per cent. to the municipalities in which the banks are located. The abstracts of ratables, published in the appendix to this report, give the amount of bank stock tax allotted to each taxing district and county in the State.

The taxes to be raised on the valuations assessed are apportioned as follows:

State School Taxes		**$7,007,666.47**
County Taxes:		
Amounts appropriated	$13,698,045.55	
Less amounts derived from bank stock tax	336,616.12	
Net county taxes to be raised		$13,861,429.43
Local Taxes:		
Amounts appropriated	$40,589,479.79	
Less amounts derived from bank stock tax	336,616.12	
Net local taxes to be raised		$40,252,863.67

These figures show an increase of $283,005.36 in State School taxes, $1,410,207.35 in county taxes appropriated and $3,039,478.82 in local taxes appropriated.

The tax rates show a general tendency to advance, the average rate in the State being $2.193 for 1916, as against $2.115 for 1915 and $2.024 for 1914.

The total number of polls assessed is 512,162, an increase of 12,149 over 1915.

The real and personal property specifically exempted from taxation in the State is valued at $259,488,985.34 for the year 1916, divided among the following classes of property:**

Public school property	$58,831,110.34
Other school property	14,970,265.00
Public property	103,330,057.00
Church and charitable property	74,842,838.00
Cemeteries and graveyards	7,514,715.00

*Valuations placed by the State Board of Taxes and Assessment on main stem, rolling stock, etc., of railroads and canals, also the franchise tax on miscellaneous corporations, etc., will be given in Parts II and III of the Report of this Board.

**These figures do not include intangible personalty, such as stocks and bonds, which is exempt or non-taxable. Such property is not separately listed.

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The returns show that the ratables for 1916 have increased $112,360,415.24 over those for 1915. This is about $10,000,000 more than the increase between 1914 and 1915. The appended tabulation will show the extent of this increase in each County.

County.	Valuation of 1915.	Valuation of 1916.	Decrease.	Increase.
Atlantic	$118,838,890.26	$120,483,959.11		$1,645,068.85
Bergen	151,396,606.00	156,453,655.00		5,057,049.00
Burlington .	35,858,038.00	37,064,464.00		1,206,426.00
Camden	103,278,572.00	106,985,534.00		3,706,962.00
Cape May ..	37,125,157.00	38,003,513.00		878,356.00
Cumberland.	27,576,585.77	28,200,294.88		623,709.11
Essex	646,289,876.00	653,741,287.00		7,451,411.00
Gloucester ..	27,916,514.00	29,631,819.00		1,715,305.00
Hudson	566,066,043.00	601,162,346.00		35,096,303.00
Hunterdon .	22,592,132.00	22,135,876.00	$456,256.00	
Mercer	116,079,429.00	123,951,979.00		7,872,550.00
Middlesex ..	83,670,198.00	91,408,892.00		7,738,694.00
Monmouth ..	111,898,667.00	114,649,037.00		2,750,370.00
Morris	54,275,989.00	56,948,284.00		2,672,295.00
Ocean	20,948,413.00	22,693,482.00		1,745,069.00
Passaic	190,561,029.00	198,396,578.00		7,835,549.00
Salem	19,345,383.00	28,434,737.00		9,089,354.00
Somerset ...	35,886,447.00	37,066,870.00		1,180,423.00
Sussex	17,331,745.00	23,793,819.00		6,462,074.00
Union	170,285,444.26	177,449,251.54		7,163,807.28
Warren	26,732,437.00	27,658,333.00		925,896.00
Totals ..	$2,583,953,595.29	$2,696,814,010.53	$456,256.00	$112,816,671.24

Hunterdon County is the only county showing a decrease, this being comparatively small. The County Board of Taxation reports that in 1915 the Lehigh & Wilkes-Barre Coal Company had stored in its coal pockets in Hampton Borough 385,000 tons of coal of various grades, assessed at $1,040,604, whereas in 1916 there were only 111,000 tons assessed at $296,554. This made a decrease of $744,050 in one assessment. The rest of the taxing districts in the County, however, returned increases aggregating $287,794, bringing the net decrease down to $456,256.

Hudson County shows the largest increase in the State, amounting to over $35,000,000. While not large in area, this county, with its valuable waterfront, and its extensive railroads and industrial properties, stands second in the State in the value of its ratables, and has an active County Board to supervise their assessment. Considerable re-assessing, as well as the valuing of new factory properties, has been done this year under the supervision of the County Board. Jersey City returns the largest increase in the County,

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amounting to $23,249,424, of which $14,000,000 is on real estate and $9,000,000 on personal property. The City of Bayonne shows an increase of over $4,000,000, resulting from a re-assessment of the land values of shore-front properties, and from the valuation of new buildings throughout the City and new manufacturing equipment. An increase of about $2,000,000 in the City of Hoboken is due principally to industrial growth (munitions plant), and in some degree to a re-assessment of public service properties. Natural growth and a re-assessment of the land in North Bergen Township based on the revised assessment map of the Township, is responsible for the increase of about $800,000 in that district. West Hoboken and West New York each return increases of about $1,000,000, in the latter case due principally to new buildings, and in the former to new buildings and a re-assessment of lands. The Town of Harrison shows an increase of $1,250,000, due to industrial growth, which includes the ordnance department of the Crucible Steel Company and a large addition to the Hyatt Roller Bearing factory. Other increases in the County are normal.

Salem County shows the second largest increase in the State. This increase, amounting to $9,089,354, is unusually large for Salem County, which, with the exception of last year, has ordinarily returned an annual increase of a few hundred thousand dollars. Over $6,000,000 of the advance in ratables this year is on personal property, about $333,000 is on land and about $2,600,000 on improvements. This is due to the extension of the Carney's Point plant of the DuPont Company, which now reaches from Deep-water Point to Penns Grove Borough. This has added materially to the ratables of Lower Penns Neck Township, Upper Penns Neck Township and Penns Grove Borough. The bulk of the increase, over $7,000,000, arises in Upper Penns Neck Township.

In Middlesex County the increase of $7,738,694 adds about $5,600,000 to land and buildings and a little over $2,000,000 to personalty assessments. One of the reasons for the increase is an advance in building, particularly in powder plants and other manufacturing corporations. Another factor is a fuller valuation, under the direction of the County Board, in some of the smaller municipalities, where the assessors have not been assessing up to true value.

The mutualization of the Prudential Insurance Company, which removed over $17,000,000 from the ratables in the City of Newark, greatly reduced Essex County's advance in values. For the past

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five years the annual increase in Essex County has averaged $26,000,000. This year it is $7,451,411. To offset this loss to the City's ratables, an advance of $7,000,000 in other personal property in Newark is shown, which, coupled with a natural advance of about $7,600,000 more in the value of real estate, enabled the City to bring the net decrease down to $3,000,000. All of the other taxing districts in the County report increases, with the exception of Caldwell Township, which shows a slight decrease. The Glen Ridge assessments were thoroughly revised by the County Board, with the result that this Borough shows an increase of over $1,000,000, or three-quarters of a million more than the valuations first returned.

Of the increase of $7,872,550 in Mercer County, over $4,000,000 is on real estate and about $3,500,000 on personalty. The greater part of the increase comes from the City of Trenton, the real estate aluations in this municipality showing an advance of $2,350,000, and the personalty valuations increasing by nearly $3,000,000, this latter being due to increases on public utility properties and a careful assessment of personalty throughout the City. Increased building operations in the suburbs of Trenton contributed an appreciable element in the advances in the ratables of the adjoining townships of Hamilton and Ewing, the former having increased by about $969,000 and the latter by about $431,000. In Hamilton Township, investigations made by our Field Secretary, on order of this Board, showed certain discrepancies in the 1915 valuations, which the Mercer County Board has since taken steps to rectify by increasing the assessments on the undervalued properties. A proper re-assessment cannot be made, however, until the Township procures a tax map showing acreages, etc. The Board has taken the matter up with a view to having an adequate map prepared before the next assessment season. In Ewing Township the new Assessor contributed materially to the increase by his efforts in relisting the properties in that district. Hightstown Borough reports an increase of $137,000, of which $105,000 results from the re-assessment of the land on the unit system. The Mercer County Board of Taxation has been working for some time to establish this system, and it was accomplished this year after a committee of citizens had been appointed by the Mayor to co-operate with the County Board in fixing the units of value.

Passaic County shows an increase of $7,835,549. Nearly $3,000,000 of this comes from the City of Paterson, about $2,000,000 being

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on personalty, which the County Board reports is due to new assessments on the contents of mills and factories, new automobiles and household effects. An increase of about $1,000,000 in Pompton Township results principally from assessments on personalty and the buildings of the DuPont de Nemours Company in that Township There is an increase of $1,850,000 in the City of Passaic and material gains distributed among the other taxing districts of the County, all of them being normal advances.

Union County's total increase of $7,163,807 is divided into approximately $1,800,000 on land, $3,000,000 on improvements, and $2,000,000 on personalty. Over $2,700,000 of the increase is from the City of Elizabeth, which the County Board reports to be over a million more than the usual increase in this city. A Committee of the City Board of Assessors was constituted a Revaluation Committee by the City Council, and this Committee revalued practically all the land in the city. The increase of $500,000 in Rahway is somewhat above normal, and is also due to the efforts of the Assessors to equalize and adjust land values. In Linden Township the Assessor increased the valuations on lands bordering on the water front, the total increase being about $1,300,000. In this taxing district there is one of the Standard Oil plants to which additions are constantly being made.

Sussex County normally returns an annual increase of a few hundred thousand dollars, the highest for the past twelve years being the increase of about one million dollars in 1906, but this year the total valuations show an increase of $6,462,074 over 1915. This unusual increase is almost entirely on mining property in the County. The County Board of Taxation reports that $2,025,000 was first added to the valuation of the New Jersey Zinc Company at Franklin, as the result of a compromise reached in an appeal made to the County Board of Taxation by the Board of Freeholders, against the Zinc Company, and that $2,575,000 was then added by the County Board of Taxation, based on the evidence given in the appeal above noted, also that $1,000,000 was added to the assessment of the same company at Ogdensburg, this being a mine property which has long been lying idle, but is now being developed again, new mills having been built and machinery installed during the past year. This accounts for about $5,600,000, the remainder, which is distributed throughout the County, being normal advances in property values.

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Bergen County shows an increase of about $5,000,000 over last year, of which nearly $3,500,000 is on land and improvements and about $1,500,000 on personalty. The County Board of Taxation reports that with the exception of an assessment of $500,000 on the property of the Canadian Car and Foundry Company, an ammunition plant in the Township of Union, and $250,000 on the property of the American Can Company, a plant in the Borough of Edgewater, the increase is due to a normal advance in values throughout the County.

In Camden County the total increase is $3,706,962. Nearly $1,000,000 of this was added by the County Board in its work of supervising the assessments. Of this amount about $700,000 was added to the City of Camden on public utility property. In the Borough of Audubon a revision of the assessments, made by direction of the County Board, added $150,000 to the original assessments, and in the Township of Delaware over $30,000 was added in the same manner.

VALUATION OF PUBLIC UTILITY PROPERTY.

The problems confronting the Assessor are yearly becoming more intricate, and none presents more difficulties than the valuation of the physical property of public utilities. The Assessor can, and should, call for detailed reports of such property from the companies, but he must also check each item from his own estimate of the property and its value. If the property is, for instance, a portion of a telegraph line running through the taxing district, he must count the poles, estimate their height, judge of the kind, count wires, separating these according to kind, consider cross-arms, pins, insulators, etc., and the labor involved in setting up poles and stringing wires. And then he must allow for depreciation. This is only one of the classes of property which call for knowledge of a technical nature.

In an endeavor to meet this situation, at least in part, the Board last spring issued a pamphlet giving tables for valuing telegraph and telephone lines. These tables, which are intended as a general guide, give estimated values of various types and sizes of poles, wires and appurtenances, in detail, the values given including labor and materials and allowing for depreciation. Copies of this pamphlet were sent out to each Assessor and County Board in the State.

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This of course covers only telegraph and telephone lines. The possibilities—as well as the need—of work of this kind are great, but it is not a work which could be carried to full completion in connection with the regular duties of the department, unless a special appropriation were available to take care of the additional force necessary to handle this work. A request was made last winter for an appropriation to cover the expenses of a thorough investigation into the values of all public utility properties, with a view to issuing detailed standards of value for the guidance of Assessors and County Boards. Failing the appropriation, the project could not be carried into effect, but the pamphlet with reference to the telegraph and telephone lines was gotten out to meet the situation as far as possible.

REPORTS FROM COUNTY BOARDS OF TAXATION.

Another step which the Board has recently taken to get in closer touch with the work of the local authorities and the problems arising from such work, has been with reference to calling for a detailed annual report from each County Board of Taxation. These reports will show, among other things, the number and nature of appeals heard by the County Board, the meetings held by the County Board for hearing appeals, for instructing Assessors and for inspecting property, the taxing districts visited during the assessment season, the experts, if any, employed for re-assessing special classes of property, the methods employed by the assessors in their work, delinquencies, if any, equipment, needs, etc., the work done by the County Board for the equalization of values as between taxing districts, the taxing districts re-assessed, if any, with reasons and results, what conferences were held with other County Boards with a view to keeping the assessments equitable as between the counties, special classes of property taken up for consideration and revision of assessments, what classes of property offer peculiar difficulty to the assessing officers, and what the County Board and the local assessors are doing to keep in touch with the work that taxing officials are doing in this and other States. They will also include a report on the tax map situation in each County, by taxing districts, and will show whether each district is keeping its map up to date. The work of the County Boards of Taxation with respect to the assessment for a given year ends February first, on or before which

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date all of the County Boards' judgments must be reported to the collectors of the various taxing districts. The reports therefore will be made as of that date, and must be sent in to this Board not later than March first. Blanks on which to make these reports will be furnished to each County Board.

While several of the County Boards in the past have sent in an annual report covering their general activities, there have been no detailed reports, such as are now contemplated. The Board believes that these reports will be of great benefit, by indicating how the various tax officials are working, whether on similar or divergent lines, and what they are doing to improve conditions in their counties.

FIRST ANNUAL TAX CONFERENCE.

On May 16, 1916, a general Conference of all officials charged with the administration of the tax laws in New Jersey was held in Trenton under the auspices of this Board. This was the first Tax Conference called by a State Board for all taxing officials, State, County and municipal. One important object of the Conference, as set forth in the program issued by the Board, was "to secure a closer relationship and a better understanding between members of the State Board, members of the County Boards and the municipal assessors," as well as to arrange a meeting for a mutually beneficial discussion of the existing tax system and to secure an interchange of views as to its betterment. Invitations and copies of the proposed program were sent out to every assessor and collector in the State and to the members and Secretaries of the County Boards of Taxation, and arrangements were made to have the Conference addressed by prominent tax officials and others particularly interested in variour phases of taxation.

The Conference was opened by Mr. Russell, President of the State Board of Taxes and Assessment, and the address of welcome was made by His Excellency Governor Fielder, after which the Conference was addressed on the following subjects:

"Criticizing the Present Assessing System,"
Senator Carlton B. Pierce, of Union County.

"Assessment of Public Utilities Property,"
Frank Sommer, former Counsel Board of Public Utility Commissioners.

"The Assessment of Personal Property,"
Thomas B. Usher,* Hudson County Tax Board.

*Mr. Usher was unable to be present at the meeting, but his paper was published in full in the Proceedings of the Conference.

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"The Legal Aspect of Exemptions,"
Frank B. Jess, State Board of Taxes and Assessment.

"The Value of Tax Maps,"
A. C. Pleydell, Secretary of the New York Tax Reform Association.

"Assessment of Improvements,"
Jerome T. Congleton, Essex County Tax Board.

"The Newark System of Real Estate Assessment,"
John Howe, President Newark Board of Assessment and Revision of Taxes.

"The Model Assessor,"
John P. Dullard, State Librarian and former President Trenton Board of Assessors.

It is appropriate that the Board should express its obligation to the speakers who gave the Conference the benefit of their knowledge and experience in special phases of the tax question. The addresses and the ensuing discussions on the subjects thus brought before the Conference continued for both morning and afternoon sessions. The Board feels that the interchange of views has been of value to all concerned, and intends to make this Conference an annual feature of its work.

Respectfully submitted,

L. T. RUSSELL, *President.*
GEO. T. BOUTON,
FRANK B. JESS,
ISAAC BARBER,
FREDERIC A. GENTIEU,
State Board of Taxes and Assessment.

Attest:
FRANK D. SCHROTH, *Secretary.*

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APPENDIX No 1.

1. Rules of the State Board of Taxes and Assessment.
2. Opinions of the State Board of Taxes and Assessment.
3. Syllabi of Court Decisions Relating to Taxation.
4. Directory of County Boards of Taxation.
5. List of Assessors and Collectors in New Jersey.

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Rules of the State Board of Taxes and Assessment.

1. The State Board of Taxes and Assessment shall meet on the first day of July, the first Monday in July and the third Monday in November of each year, at the State House in the City of Trenton, at the hour of ten-thirty o'clock in the forenoon, and thereafter at such times to which adjournments are had or as may be fixed by order of the Board. All other regular meetings shall be held on Tuesdays of each week at the hour of ten-thirty o'clock in the forenoon at the State House in the City of Trenton, unless the Board shall by order fix and determine from time to time other times and places in the State for such meetings.

2. The Secretary of the Board shall have charge of all the secretarial work of the Board and general supervision of all its clerical functions.

The Clerk and Field Secretary shall investigate in the field complaints concerning local assessments, inspect property and examine and report into the enforcement of the Tax Act in the taxing districts of the State.

3. A seal shall be procured, which shall be circular in shape and around the outside margin thereof shall be the words "State of New Jersey, State Board of Taxes and Assessment," and in the centre thereof a copy of the coat of arms of the State of New Jersey, which seal shall be the seal of the Board and shall be used upon all certificates or processes issued by the Board.

4. Parties may appear before the Board in person, or by attorney or agent.

5. All matters before the Board shall be decided by vote, and three votes shall be required for the decision of any matter. The "Ayes" and "Nays" may be called for by any member, and the record shall indicate the division. The determination of the Board upon any matter shall be evidenced by a judgment, which must be signed by at least three members of the Board and filed in the office of the Board.

6. Any complaint made under and by virtue of the third section of Chapter 67, Laws of 1905, shall be by petition, shortly and definitely setting forth the cause of complaint, and such notice thereof shall be given as the Board may determine, and unless complainant shall have served a copy of said petition on the persons or bodies affected thereby before filing the same with the Board, said complainant shall, with such notice, serve a copy of the petition.

7. All complaints, whether of individuals or corporations as to assessment of property for taxes by local taxing authorities, shall be by written petition of appeal to be filed in the office of the Board on or before the first day of April following the assessment complained of; which petition shall shortly and definitely set forth the assessment complained of, the ground of complaint and the relief desired, and must be verified by the oath of the complainant. The respondent shall have at least ten days' notice in writing of the time and place of the hearing of petition, unless the Board shall in any case otherwise order, which notice shall be mailed from the office of the Board to the respondent at his post office address. When the respondent is a taxing district, such notice shall be mailed to the Assessor or Board of Assessors and to the Clerk of such taxing district.

8. All complaints of corporations subject to assessment of annual State

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franchise tax upon the basis of capital stock issued shall be by written petition of appeal, setting forth the grounds of complaint, under oath, in conformity with the provisions of Chapter 89, Laws of 1897, and Chapter 10 of the Laws of 1916, and shall be filed with the Secretary of this Board within four months from the date of the assessment. All complaints from railroad or canal corporations as to the annual assessment upon property "used for railroad or canal purposes" shall be made in writing, setting forth the items of assessment particularly complained of, and shall be filed with the Secretary of this Board on or before the third Monday in November of the year in which the assessment was levied, conformably to provisions of Section 12 of Chapter 208, Laws of 1888.

9. Process of subpoena for the attendance of witnesses before the Board, under the seal of the Board, signed by the proper officer of the Board, shall be issued when requested by either complainants or respondents. Such subpoena shall be served in the same manner as are subpoenas to testify in the courts of law in this State, and witnesses shall be entitled to the same fees. Service of a notice attached to a subjoena in writing, addressed to any person named therein, requiring the production of any books, papers or documents to be designated therein, in the custody or under the control of such person at the time and place named in such subpoena, shall be equivalent to a subpoena duces tecum.

10. Four days' notice shall be given of any motion to be made before the Board concerning which a party in opposition to the applicant is entitled to be heard for any Tuesday when the Board is sitting in Trenton.

11. Petitions shall be heard in the order of time in which the same are filed in the office of the Board, excepting that the appeals of counties and taxing districts may have preference in the order of hearing over petitions of property owners.

12. At the hearing upon petition, complainant shall first produce such proof as desired to sustain the petition, to be followed by proofs on the part of the respondent, which the complainant may rebut if desired.

13. Any petition of appeal, made under and by virtue of the seventh section of Chapter 67 of the Laws of 1905, shall be filed in the office of the Board within sixty days after the time of the committing of the grievance complained of, and the petitioner shall apply to the Board for an order as to the giving of notice and the taking of proceedings thereon.

14. The Board may from time to time refer any petition or any matter pending before it to one or more of its members for the purpose of taking testimony and reporting thereon to the Board for its action. At least five days' notice shall be given of the beginning of the taking of testimony in any such matter, but after the same is once commenced it may be continued from time to time in the discretion of the member or members taking the same.

15. All complaints of property owners, made under and by virtue of the fifth section of Chapter 67 of the Laws of 1905, to correct errors, mistakes or omissions in the assessment, which corrections are consented to by the mayor or assessor of the municipality affected, shall be by petition, verified by the oath of the complainant, showing the facts constituting such error, mistake or omission.

16. Whenever an appeal shall be taken to this Board concerning any matter upon which a County Board of Taxation has formally acted, the petition of appeal shall recite that fact. In all cases before this Board, a copy of the petition shall be served upon the County Board of Taxation of the County in which the property affected is situate, through its President or Secretary. Proof of such service shall be endorsed on the petition of appeal, in the same manner as service and proof thereof are made upon the respondent taxing district.

17. Whenever an appeal is taken from the general assessment of property within a taxing district for the purpose of a readjustment of the apportionment of the State School and County taxes, a copy of the petition and notice of such action must be served upon every taxing district within the county.

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18. In all cases before this Board in which the respondent taxing district, through its assessor or other officer qualified to give such consent, shall, either in writing filed with this Board or by oral statement made at the time and place fixed for the hearing of such appeals, agree to certain reductions or cancellations of the assessments complained of, judgment in accordance therewith shall not issue by this Board unless the County Board of Taxation of the County in which such taxing district is situate shall concur, in writing or otherwise, in the consent so given, or unless such County Board of Taxation, being present or represented at the hearing of such appeal or duly apprised by this Board of the filing of such consent, shall fail to dissent therefrom; provided, this rule shall not apply to appeals from errors, mistakes or omissions in the assessment, filed under Section 5, Chapter 67 of the Laws of 1905.

19. These rules may be changed, altered, amended, repealed or annulled by the Board at any time by an affirmative vote of three members.

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Opinions Filed by State Board of Taxes and Assessment.

In the matter of the appeal of the City of Camden from the action of the Camden County Board of Taxation in setting aside an assessment levied for the year 1915 by said City on the property of the Young Men's Christian Association, situate in the City of Camden, County of Camden, and State of New Jersey.	MEMORANDUM.

For the petitioner, E. G. C. Bleakley.
For the respondent, Kaighn and Wolverton.

BY MR. JESS: In this appeal the City of Camden asks for the restoration of a total assessment of 240,750, levied by the City for the year 1915 on property of the Young Men's Christian Association, situate in Camden, which assessment has been set aside by the County Board of Taxation on appeal of the property owner. The case was submitted to this Board for decision upon the following stipulation of facts:

"(1). The Young Men's Christian Association of Camden, New Jersey, was incorporated on the Ninth day of November, nineteen hundred and seven, pursuant to an Act of the Legislature of the State of New Jersey, entitled 'An Act to Incorporate Associations, but not for pecuniary profit,' approved April 21, 1898, and the several supplements thereto and acts amendatory thereof.

"(2). The purposes and objects of the Young Men's Christian Association of Camden, New Jersey, are affectuated through the work and activities conducted by the several departments of the association, as follows:

"(a) DEPARTMENT OF RELIGIOUS WORK.

"The Association, by means of this department, seeks to develop Crristian character, and to that end conducts regular and special religious services and meetings, throughout the entire year, in the main building of the Association, at No. 546 Federal Street. Similar meetings are also conducted by officers of the Association and associate workers in several of the industrial establishments of the City of Camden, for the benefit of the men there employed.

"The Association conducts in its main building for the benefit of the public, and without any charge whatever, twenty-six educational classes for the study of the Bible. These classes had a membership at the close of the last fiscal year of six hundred and seventy-four men and boys. In addition to such classes, there are also teacher training classes conducted by the Association and the Sunday Schools of the City, working in conjunction with each other.

"The Association is identified with and assists in all movements for moral and religious improvement in the City of Camden, and provides without cost or charge meeting rooms for the use of religious and charitable committees or organizations that have no permanent quarters or facilities for meeting purposes.

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"(b) DEPARTMENT OF EDUCATION.

"The Association conducts in the class rooms of its main building during the year more than twenty educational classes, consisting of preparatory, cultural and technical courses. The work of the department is managed by the officers of the Association, with the assistance of fourteen employed teachers. The purpose of the Association in providing these classes or courses is to give to the men and boys of the City of Camden an opportunity to secure at a nominal charge, which is less than the actual cost to the Association, instruction that will enable them to make up deficiencies in their elementary education, or make it possible for them, by a technical training, to better equip themselves for business, or prepare themselves for larger responsibilities.

"The Association also conducts in its main building classes for physical training and education. During the last fiscal year there were eight hundred and twenty-four class sessions for this purpose, with an attendance of eighteen thousand two hundred and ninety.

"(c) DEPARTMENT OF HOUSE PRIVILEGES.

"The Association, in its effort to promote the moral and mental improvement of the men and boys of the City of Camden, has given over its entire property and continuously uses the same for religious and educational purposes. Not only does the Association use its property for the holding of religious services and the conducting of educational classes, night school, etc., but, recognizing that influences of the right sort are essential in maintaining or improving morals, the Association has sought in a great many different ways to attract to the building and hold the interest of the young men of the City. For instance, it has provided and held in its building talks on travel, nature, life work, and many kindred topics, together with lectures, discussions and debates on subjects of general interest, and has also provided reading rooms for their use, containing the daily newspapers and all the leading magazines and periodicals, game and recreation rooms. In fact, all that a young man might naturally desire or expect to improve himself, either morally or mentally, is provided for him in the building of the Association.

"(d) WORKING BOYS' HOME.

"In furtherance of the work of the Association in behalf of the boys of the City of Camden, it has purchased the three-story brick dwelling known as No. 803 Federal Street. This dwelling has been furnished and is known as 'The Home.' It is maintained for the working boys who are orphans or homeless. In charge of the home is a Mother. In this way the Association provides a real home at a small charge, which is less than the actual cost to boys who otherwise would not have home influences. During the last fiscal year ten boys were thus provided for by the Association.

"(3). The real estate of the Association, the assessment of which for purposes of taxation for the year 1915 is the subject of appeal, is as follows:

"(a) Five-story brick building at No. 546 Federal Street, Camden, New Jersey, known as Y. M. C. A. building, and erected on the south side of Federal Street, forty feet East of Broadway, on a lot one hundred and forty feet by one hundred and twenty feet.

"(b) Vacant lot, twenty feet by one hundred feet, known as No. 563 Carman Street. This lot immediately adjoins the main building at the rear and is used in connection with the said building as an entrance for the use of wagons in delivering coal, etc. Such lot is a necessity to the use of the main building for the purposes mentioned.

"(c) Three-story brick house known as No. 803 Federal Street and used by the Association as a 'Home' as aforesaid.

"The three parcels of land above mentioned have been assessed $18,440, and the improvements thereon $222,310, making a total assessment of $240,750.

"(4). All of the property of the Association as aforesaid is owned in fee by The Young Men's Christian Association of Camden, New Jersey, and is actually and exclusively used and occupied by said Association for the moral and mental improvement of men and for religious and benevo-

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lent purposes and is not conducted for profit; and the land whereon the buildings of said Association are situated is necessary to the fair use and enjoyment thereof, and does not exceed five acres in extent. All of the said property, including the cost of erecting the main building, was paid for and was made possible by the liberal contributions of some four thousand contributors of the City of Camden and vicinity.

"(5). All fees and charges received from or collected in behalf of the beneficaries using or occupying said buildings, and the entire income therefrom, together with all contributions made to said Association by public spirited citizens for the maintenance of said work are used exclusively and entirely for the purposes of the Association as aforesaid.

"(6). The work of the Young Men's Christian Association of Camden, New Jersey, is not self-sustaining, nor is any feature of the work self-sustaining, and is maintained by contributions solicited in the community at large. To carry on the work of the Association it is necessary to raise each year about Fifty Thousand Dollars. Of this amount only about sixty-eight per cent. is received from fees and charges, and the deficit is raised by contributions from the public, which have ranged from One Thousand Dollars down to very small amounts."

The facts of this case, as agreed to by the City in the foregoing stipulation, bring the Association within the exemptions from taxation granted by paragraph 4, section 3, of the Tax Act of 1903, as amended by P. L. 1913, p. 570. The action of the County Board in cancelling the assessment is therefore sustained.

In the matter of the appeal of the City of Camden from the action of the Camden County Board of Taxation in setting aside an assessment levied for the year 1915 by said City on the property of Loyal Order of Moose, No. 111, situate in the City of Camden, County of Camden State of New Jersey.	MEMORANDUM.

For the petitioner, E. G. C. Bleakley.
For the respondent, Edward West.

BY MR. JESS: The City of Camden seeks in this proceeding to set aside the action of the Camden County Board of Taxation in cancelling an assessment for 1915 upon property owned by the respondent, situate in Camden, and known as the "Moose Home." The contention of the taxing district is that the property sought to be taxed is not within the class of buildings which are exempted from taxation by the amended subdivision 4, Section 3 of the Tax Act of 1903 (P. L. 1913, p. 570). The clause of this section applicable to the case under review provides that "all buildings actually used for * * * associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit * * * shall be exempt."

The charter of the respondent corporation, which was put in evidence, sets forth that the purposes for which the corporation is formed "are primarily to promote purity, aid and progress, and to unite fraternally for mutual protection, benefit, improvement, and association generally to members of the Caucasian race of sound body and health and for the relief of its members during sickness, casualty and distress, and also to encourage fraternal development, mutual assistance, social intercourse among its members, and for the propagation of the teachings of charity, benevolence and brotherly

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love among those who are or may become associated in its fold." It would appear that the respondent is not organized exclusively for the moral and mental improvement of men, or exclusively for charitable or benevolent purposes.

Following the rule enunciated by the Supreme Court in the case of Washington Camp, No. 23, P. O. S. A., vs.. Board of Equalization of Taxes, 93 Atl. 856, we are compelled to find that the respondent is not entitled to exemption from taxation. The action of the Camden County Board of Taxation is therefore reversed, and the assessment restored.

In the matter of the appeal of the City of Camden from the action of the Camden County Board of Taxation in setting aside an assessment levied for the year 1915 by said City on the property of Camden Nest, No. 107, F. O. Orioles, situate in the City of Camden, County of Camden and State of New Jersey.	MEMORANDUM.

For the petitioner, E. G. C. Bleakley.

BY MR. JESS: This is an appeal from the action of the Camden County Board of Taxation in cancelling an assessment for 1915 upon the property of the respondent situate in the City of Camden. Exemption is claimed for the property in question by virtue of the provisions of amended subdivision 4, section 3 of the Tax Act of 1903 (Pamphlet Laws of 1913, p. 570), which exempts "all buildings actually used for * * * associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit," etc.

The purposes for which the respondent corporation was formed as set forth in its charter are "to assist each other in business, to help each other in obtaining employment, to assist widows and orphans of our brothers in any way they may need, and to assemble for mutual pleasure and entertainment."

It is plain from this statement of purposes that the respondent is not within the purview of the exempting clause of the Tax Act which we have cited above, as construed by the Supreme Court in the case of Washington Camp, No. 23, P. O. S. A., vs. Board of Equalization of Taxes, 93 Atl., p. 856. The assessment should therefore be restored.

In the matter of the appeal of the City of Camden from the action of the Camden County Board of Taxation in setting aside an assessment levied for the year 1915 by said City on the property of Camden Aerie, No. 65, F. O. Eagles, situate in the City of Camden, County of Camden and State of New Jersey.	MEMORANDUM.

For the petitioner, E. G. C. Bleakley.
For the respondent, Miller and Reader.

BY MR. JESS: The City of Camden seeks on this appeal to have restored an assessment for 1915 on property of Camden Aerie, No. 65, F. O. of Eagles, which was set aside by the Camden County Board of Taxation. The owner of the property in question is a secret society whose objects are

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set forth in its certificate of incorporation which was put in evidence as follows: "The purposes for which this corporation is formed are to unite fraternally for mutual protection benefit, protection, improvement and association generally male members of the Caucasian race of sound body and health for relief of its members during sickness, casualty, distress or other causes may be rendered incapable of attending to their usual occupation or calling, to practice liberty, truth, justice and equality, to promote friendship and social intercourse among its members and for other benevolent and charitable purposes prescribed in the laws of the order and the laws of its Grand Aerie."

The law applicable to the question to be decided is the amended paragraph 4 of section 3 of the Tax Act of 1903 (P. L. 1913, p. 570). The pertinent clause exempts "all buildings actually used for * * * associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit," etc.

The construction placed upon this clause by the Supreme Court in Washington Camp, No. 23, P. O. S. of A., vs. Board of Equalization of Taxes, 93 Atl., p. 856, obliges us to hold that the exemption in the case under review does not arise unless two things concur: (1) The corporation must be organized exclusively for the moral and mental improvement of men or women, or for some charitable or benevolent purpose; and (2) the corporation must be "not conducted for profit."

The objects for which the respondent is organized, as set forth in its charter, and as effectuated in practice, show that it is not organized exclusively for those purposes prescribed by the statute as the test for exemption.

The assessment should therefore be restored.

In the matter of the application of The Masonic Association of Camden, New Jersey, a corporation under the laws of New Jersey, for the reduction of the tax assessment for the year 1915 on property situate in the City of Camden, County of Camden and State of New Jersey.	MEMORANDUM.

For the petitioner, Adam R. Sloan.
For the respondent, E. G. C. Bleakley.

BY MR. JESS: The Masonic Association, the appellant in this case, is the owner of a building situate in the City of Camden and known as the Masonic Temple. This association is incorporated under the general corporation laws of New Jersey with an authorized capital stock of $125,000. The capital stock is divided into founders' shares and ordinary common stock. There are eight founders shares, each of which is held by an equal number of Masonic bodies and gives to each an equal vote in the election of directors. These also hold among them all of the common stock with the exception of twenty-four (24) shares which are distributed among that number of persons for the purpose of qualifying them as directors of the association. The Masonic bodies which own all the stock of the corporation, with the exception noted, use the building as a place in which to hold their meetings and practice the rites peculiar to the fraternity of which they are a part. To each of these bodies annually is apportioned, as a sort of rent, a share of the cost of maintaining the building. This cost amounted last year to $5,469, including the compensation paid to the janitor. No other wages or salary of any kind is paid to any officer of the corporation or to any other person in con-

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nection with the use of the building. No rental is paid by any of the Masonic bodies, except that which represents their proportion of the expense of upkeep and maintenance. The Masonic Association has an office in the building in which the directors meet.

The appellant claims exemption from taxation on the ground that it is within the purview of subdivision 4, section 3 of the General Tax Act, as amended by P. L. 1913, p. 570. The particular clause of the statute upon which the appellant relies exempts "all buildings actually used for * * * associations and corporations organized exclusively for the moral and mental improvement of men or women," together with the land whereon the same are situated necessary to the fair use and enjoyment thereof, not exceeding five acres in extent for each.

The theory upon which counsel pressed the appeal was that the Masonic Association has a bare legal title to the property, that the equitable owners are the eight Masonic bodies using the building, and that those bodies are organized exclusively for the moral and mental improvement of men. Witnesses were produced and documentary evidence submitted for the purpose of proving that the associations in question were organized exclusively to improve men morally and mentally.

The evidence upon this point was explicit and uncontradicted, and we are bound to find that the associations using the building under consideration meet the requirement of the statute. The property therefore is entitled to exemption unless it is conducted for profit. That the building is not conducted for profit and that in fact no profit is realized from it, was conclusively established by the appellant. Indeed, the City did not attempt to combat that contention. The scheme of ownership and use practically precludes the possibility of profit or the conduct of the building as a commercial enterprise. If, for example, such a rent were charged to the users of the building as would yield a revenue in excess of the upkeep and maintenance, the profit would be artificial rather than actual, since it would be paid by the same bodies that received it. The result would be a mere transference from one pocket to the other.

In connection with this phase of the question we have also considered the applicability of that clause of section 3 of the Tax Act which provides that no building which may be hired for rental paid to a landlord shall be exempt. This provision clearly was intended to prevent the exemption of property from which the owner receives an income or proft. In the present case there is no analogy in the relationship which exists between the legal owner of the building and its users to the relationship which exists between an ordinary landlord and his tenants. The element of private gain or investment advantage is entirely lacking. The facts which we already have pointed out make this perfectly plain.

It is well settled that the use rather than the ownership of a building is the test of exemption.

The corporation which owns the Masonic Temple is concededly not organized for any purpose which would entitle the property to exemption. This corporation, however, is merely a convenient legal entity in which to vest the title to the building, and its existence in no way affects or modifies the test of use which we must apply in deciding the question of exemption. if the legal owner used the building for purposes inconsistent with the purposes for which it is used by the equitable owners, we should have no difficulty in denying the exemption. There is, however, practically no use of the building except for the associations for whose use it was erected. It is true that the directors of the corporate owner meet in the building but their meetings are incidental to and not inconsistent with the general scheme by which the building is made to serve the purpose of the association for whose use it was erected and is maintained. This use entitles it to the exemption claimed.

The assessment should be set aside.

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In the matter of the application of The Camden Lodge, No. 293, B. P. O. Elks, for the reduction of the tax assessment for the year 1915 on property situate in the City of Camden, County of Camden and State of New Jersey. } MEMORANDUM.

For the petitioner, H. H. Voorhees.
For the respondent, E. G. C. Bleakley.

BY MR. JESS: The petitioner asks for cancellation of an assessment for 1915 on a three-story brick building situate in Camden, known as the Elks Home of the Camden Lodge, No. 293, B. P. O. E. The Tax Assessors of the City of Camden levied upon the property in question an assessment of $41,425, which upon appeal was sustained by the County Board of Taxation. The action of the County Board is now before us for review.

The question to be decided is whether the building assessed is entitled to exemption by virtue of the provisions of section 3, paragraph 4 of the General Tax Act as amended in 1913.

The charter of this corporation sets forth that its "sole and exclusive object * * * is to practice charity towards all mankind, and to promote friendship and social intercourse among the members thereof."

The building is used exclusively by the Elks. The first floor is occupied by a parlor, library, pool and billiard room, card room and buffet. On the second floor are the Secretary's office and lodge room and the third floor is taken up by the social session hall. The total receipts last year were approximately $30,000, the sources of which, besides membership dues, were the income from the buffet, cafe, pool tables and billiard tables. The total expenditures for charity during the same period, according to the testimony of the Secretary, were about $1,400, of which approximately $600 went into what he described as "public charity."

We find nothing in this case which differentiates it in principle from that of the Mt. Holly Lodge, No. 848, B. P. O. E., reported in the Annual Report of the Board of Equalization of Taxes for 1914, page 33. The conclusions reached by the Board in that case, after a careful consideration of the scope and effect of the statutory provisions relied upon by the appellant here, make it necessary for us to deny the exemption claimed. Moreover this finding is fortified by the opinion of the Supreme Court in Washington Camp, No. 23, P. O. S. of A., v. Board of Equalization of Taxes, 93 Atl. 856, in which it was held that an association partly social and partly benevolent in character cannot be said to be organized exclusively for benevolent purposes.

The action of the Camden County Board of Taxation therefore is affirmed and the appeal dismissed.

In the matter of the application of Max and Sarah Bamberger Seashore Home for the cancellation of the tax assessment for the year 1915 on property situate in the Borough of Longport, County of Atlantic and State of New Jersey. } MEMORANDUM.

For the petitioner, Clarence L. Cole.
For the respondent, Ralph E. Harcourt and Harry Wootton.

BY MR. JESS: The property involved in this appeal is situate in the Borough of Longport in the County of Atlantic, and is known as the Max and Sarah Bamberger Seashore Home. It is owned by a corporation organized under the Laws of Pennsylvania, providing for the formation of corpora-

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tions not conducted for profit. The object of its founders was "to afford to children an opportunity to have ten days or two weeks along the seashore, in the summer time, without any charge whatever." The building is admittedly used for charitable purposes. The sole question is whether it was in actual use for such purposes on May 20, 1915.

The land was purchased and the building erected thereon in pursuance of the directions of the will of Max Bamberger. The land was acquired in 1914 and the building completed in March, 1915.

Up to about the first of March, the builder kept a watchman on the ground, at the expense of the owner, and about the first of March, the owner put in a man and his wife as caretakers. The building was partially furnished at that time for the accommodation of the caretakers, and about the first of May the rest of the furniture began to arrive. The building was actually opened for use by the children either the last week in June or on the first day of July. It was originally intended that the building should be kept open at least six months in the year and, if possible through the entire year. But during the first year of its existence, the funds available for the use of the home permitted it to remain open only nine or ten weeks; that is, children were actually there for that period.

The Borough insists that the building does not meet the test of actual use for charitable purposes in view of the fact that there were no children in the home on May twentieth. The case of Institute of Holy Angels vs. Fort Lee, 80 N. J. L., p. 545, is relied upon to sustain this position. We do not regard the rule laid down by the Supreme Court in that case as applicable to the state of facts under review. A building in the course of erection is an entirely different situation from a building actually completed and in charge of caretakers. When the building involved in this appeal was completed, turned over to the caretakers and furniture put in for the purposes of the charity, the building, in our judgment, was in actual use even though the children it was intended to house were not received until sometime later.

To deny the petitioner's appeal in this case would be equivalent to holding that charities seasonal in operation, or which are conducted only during the summer months, are excluded from exemption. We do not believe that the statute requires such a finding. The assessment therefore should be cancelled.

In the matter of the application of Trustees of Princeton University for the reduction of the tax assessment for the year 1915 on property situate in the Township of Princeton, County of Mercer and State of New Jersey.	MEMORANDUM.

For the petitioner, Frank S. Katzenbach, Jr.
For the respondent, Bayard Stockton.

BY MR. JESS: This appeal brings up an assessment of $15,000 upon the Princeton University Boat House, situated on Carnegie Lake. This boat house was a gift to the Trustees of the University made by the Class of 1887. It is erected upon land owned by the University and upon which taxes are paid. The nearest building of the University is not less than 1,300 feet distant from the boat house. Its use is available to all students, no revenue is derived therefrom and its care is under the supervision of the Grounds and Buildings Committee of the University Trustees.

Exemption is claimed under section 3, subdivision 4 of the General Tax Act, which exempts all buildings actually and exclusively used for colleges, schools, academies and seminaries not conducted for profit.

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The property in question is not such a building as is contemplated by this section of the statute, and we therefore affirm the action of the Mercer County Board of Taxation in sustaining the assessment under review.

In the matter of the appeals of Protestant Foster Home Society of Newark, N. J., Inc., vs. Essex County Board of Taxation. The Trustees of the First Presbyterian Church in Newark, vs. Essex County Board of Taxation. The Newark Orphan Asylum Association, vs. Essex County Board of Taxation. (2 appeals). The Rector, Church Wardens and Vestrymen of Trinity Church, Newark, vs. Essex County Board of Taxation.	MEMORANDUM.

For the petitioners, E. A. & W. T. Day.
For the County of Essex, H. A. Miller.
For the City of Newark, Spaulding Frazer.

These appeals come before the Board upon an agreed state of facts stipulated as follows:

"1. That the appellants above named are corporations organized under the laws of this State exclusively for charitable, benevolent or religious purposes, not conducted for profit, and that their work is conducted in buildings actually and exclusively used for such purposes.

"2. That they hold as part of their endowments or funds, held and administered exclusively for charitable, benevolent or religious purposes, within this State, the number of shares of national bank stock set forth in their respective petitions filed with the above stated Board.

"3. That their said shares of stock have been assessed by the County of Essex for the purpose of taxation for the year 1915 at the rates, and taxes have been levied thereon against the appellants for the amounts set forth in their respective petitions.

"4. That said assessments have been either deducted by the respective banks from their dividends of October 1st, 1915, and withheld from the appellants, or were paid by the respective banks under protest.

"5. That appeals from said assessments and taxes were filed with the Essex County Board of Taxation and said assessments and taxes were affirmed by that Board by judgments dated January 3, 1916.

"6. That the facts set forth in the petitions of the appellants filed with the above stated Board, so far as they relate to the facts above set forth, shall be deemed to be true."

Section 3, subdivision 4 of the General Tax Act, as amended in 1913 (Chapter 278, Laws of 1913), exempts from taxation the endowment or fund held exclusively for the charitable, benevolent or religious purposes of charitable corporations whose buildings and land are exempted, "and all endowments and funds held and administered exclusively for charitable,

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benevolent, religious or hospital purposes within this State, however such endowments and funds may be invested."

The property in question clearly is entitled to exemption under the foregoing provisions of the statute, unless it is deprived of that privilege by virtue of the act of March 31, 1914 (P. L. 1914, Chapter 90, p. 141), commonly known as the Bank Stock Tax Act. The title of this act is "An Act to regulate the assessment and collection of taxes upon the shares of the capital stock of banks, banking associations and trust companies incorporated under the laws of the United States, or of this State, and engaged in business within this State." Section 2 prescribes a method for ascertaining the value of bank shares and then provides that "no deduction or exemption shall be allowed or made from the value" thus determined. Section 4 fixes the rate of tax upon the ascertained value of the shares at three quarters of one per centum, and provides that "the owners of such stock shall be entitled to no deduction from the taxable value of their shares because of the personal indebtedness of such owners, or for any other reason whatsoever."

The sole question to be decided is whether the clauses we have cited give to the Bank Stock Tax Act the effect of repealing the provisions of the General Tax Act upon which appellants rely. They are not repealed expressly by the act of 1914. Are they repealed by implication as being inconsistent with the provisions of the later statute?

We think not. A legislative intention to repeal by implication must be clear to be effective. Morris & Essex R. R. Co. vs. Commissioner, 37 N. J. L. 228; Golding vs. Chambersburg, 37 Id. 258. The only reference to "exemptions" in the act of 1914 is in the second section which declares that "no deduction or exemption shall be allowed or made" from the value determined. But the Legislature was there dealing with quite a different matter than the exemption of property from taxation because of its use for certain purposes deemed beneficial to the public. The 1914 act is not a supplement to the Tax Act. It is entirely new legislation regulating the assessment and collection of taxes upon bank stock. Under the former statutory scheme of taxing this class of property it was provided that "in assessing the shares of stock of banks or banking associations organized under the laws of this State or of the United States, the assessors shall allow all the deductions and exemptions granted by law from the value of other taxable property owned by individuals in this State." P. L. 1905, Chapter 234. This was held to require the deduction, from the total valuation of all the shares of a bank, of the total value of all the non-taxable or exempt securities held by the bank. Lippincott vs. Lippincott, 75 N. J. L. 795.

Manifestly these were the "deductions and exemptions" the Legislature had in mind when it set up a new scheme of taxing bank stock; it was to prevent these deductions and exemptions that the legislative mandate was written into section 2 of the 1914 act.

It is inconceivable that the Legislature, in an act dealing with the taxation of one class of property, would, with no intimation whatever of such an object in the title of the act, seek to repeal an exemption from taxation expressly granted by another act to a different class of property. Section 3 of the Tax Act, relied upon by the appellants in these cases, specifies the property that is exempt from taxation under that act.

In subdivision 4, as already pointed out, it includes certain endowments and funds, *however invested.* It is the endowment that is exempt and its claim for exemption is not to be tested by the nature of the property in which it is invested. The character of the endowment determines the question of exemption. If the endowment comes within the favored class it is entitled to exemption from taxation whether it be in the form of bank stock or other stock or securities. We find nothing inconsistent between this provision of the General Tax Act and the Bank Stock Tax Act of 1914, and no evidence in the later statute of any legislative purpose to except from exempted endowments funds invested in bank shares.

The assessments in these cases should be set aside.

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In the matter of the application of the Watsessing Bank for the correction of the tax assessment for the year 1914 on the value of the shares of its capital stock.	MEMORANDUM.

For the petitioner, David S. Bingham.
For the respondent, Jerome T. Congleton.

BY MR. JESS: The appellant claims to be aggrieved by the action of the Essex County Board of Taxation in that, in ascertaining the value of the appellant's shares for taxation, for the year 1914, it deducted the assessed value of its real property for the year 1913. The appellant contends that the assessed value of its real estate for the year 1914 should have been deducted.

Chapter 90 of the Laws of 1914, which is the act prescribing the method of assessing the shares of the capital stock of banks and trust companies and fixing the rate of tax to be imposed thereon, is not absolutely clear upon the point here raised. Section 2 provides that the value of each share of stock shall be ascertained and determined by adding together the amount of the capital, surplus and undivided profits, "deducting therefrom the assessed value of the real property," and by dividing the result by the number of outstanding shares.

Section 3 requires the chief fiscal officer of the bank to file with the Secretary of the County Board of Taxation, on or before the first day of July in each year, a verified statement showing, among other things, the amount of its capital, surplus and undivided profits, as the same are indicated by the books of the company upon May twentieth of the year in and for which the statement is filed, and the assessed value of its real property.

Section 6 makes it the duty of the County Board of Taxation "at the annual meeting on the first day of August of each year," to ascertain the aggregate amount of the capital, surplus and undivided profits of each bank, the assessed value of its real property, etc., and then to determine the true value of a single share of each bank in accordance with the provisions of section 2.

Under this scheme of taxing bank shares the "assessed value" of the real property of the bank referred to in the act would seem to be the assessed value of the preceding year. The statement which the bank must submit to the County Board of Taxation is expressly required to be a statement showing conditions as of May twentieth of the year in and for which it is filed, and the assessed value of its real property. The only assessed value available to the bank at that time is the value placed upon its property for the preceding year. It is true that all assessments are made with respect to the amount of property owned on May twentieth in each year. The valuation or assessment, however, is not made until much later in the year. Section 6 of the General Tax Act provides that "all real property shall be valued before the third Monday of August annually." Chapter 120, Laws of 1906, requires the assessors to submit their tax duplicates to the County Board of Taxation on the first Tuesday of August in each year for examination, revision and correction. The County Board may, after investigation, increase or decrease the assessed value of any property not truly valued, and add omitted property. After making such changes and additions as it may find warranted, the County Board is required, on or before the first of October, to deliver to the respective collectors the tax duplicate complete and certified. The values shown on the duplicates thus certified are the "assessed values" of property for the current year.

It will thus be seen that at the time the County Board computes the value of bank shares, at its annual meeting in August, the assessments upon real property have not been completed. Not until several weeks later are such assessments authoritatively fixed. It follows, therefore, that the assessed value of real property to be deducted in arriving at the valuation of bank

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shares is the assessed value as it stands when the bank makes its statement as of the twentieth of May.

The action of the Essex County Board of Taxation is affirmed and the appeal therefrom dismissed.

In the matter of the application of The Inhabitants of the City of Plainfield, The Borough of North Plainfield and The Borough of Dunellen, for the reduction of the tax assessment for the year 1915 on property situate in the Borough of Middlesex, County of Middlesex and State of New Jersey.	MEMORANDUM.

For the petitioners, J. Edward Ashmead.
For the respondent, William A. Coddington.

BY MR. JESS: The assessment attacked by this proceeding was levied by the Borough of Middlesex in 1915 upon a tract of land, the title to which is vested jointly in the Inhabitants of the City of Plainfield, the Borough of North Plainfield and the Borough of Dunellen. The land was acquired in the fall of 1914 by the three municipalities as the site for a sewage disposal plant under Chapter 112, Laws of 1910, which is entitled "An Act to authorize any two or more municipalities in this State to jointly provide, maintain and operate trunk or outlet sewers and sewage disposal plant or plants or a system of sewerage and to otherwise act jointly concerning the collection, removal or disposal of sewage and make contracts in relation thereto." At the time of the assessment complained of, the plant was in course of construction, but was not in use. The tract consists of about 89 acres and formerly was known as the "Darling Farm." All of the land, except that portion required for the disposal plant, is leased at a rental of $200 per year. The purchase price was $36,000.

The claim for exemption is based upon section 3, subdivision 2 of the General Tax Act, which exempts: "The property of the United States and of the State of New Jersey and of the respective counties, school districts and taxing districts when used for public purposes." This provision of the Tax Act is controlling as to the property in question unless its application is affected by Chapter 220, Laws of 1907. This is an amendment to a supplement to the Tax Act, passed in 1906, and is entitled "An Act to amend 'A supplement to an act entitled "An Act for the assessment and collection of taxes," approved April eighth, one thousand nine hundred and three,' which supplement was approved April twentieth, one thousand nine hundred and six." The only change made by the amendment was the insertion after the words "the property of any county" of the words "which are situated within the limits of any other county." The act of 1906 was declared void by the Court of Errors and Appeals on the ground that it created an unconstitutional classification of property for the purposes of taxation, and further for the reason that it did not include in the class created all the members of such class. The Essex County Park Commission vs. Town of West Orange and Board of Equalization of Taxes, 77 N. J. L. 575.

The amendment of 1907 does not meet either of these objections and was, in fact, passed more than two years before the above case was decided. We feel, therefore, that we are bound by the decision of the Court of Errors to disregard the act of 1907 in the consideration of this case.

The questions to be decided are whether the property involved is the property of taxing districts and if so, whether it is used for public purposes, so

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as to be exempt under section 3 of the Tax Act. We have no difficulty as to the first question.

Section 9 of the Joint Sewerage Act of 1910, under which the appellants are operating, provides that such municipalities may acquire by purchase or right of eminent domain, lands and real estate, either within such municipalities or beyond their limits, taking title in the joint corporate names of the municipalities. The property assessed was acquired by purchase under this act and therefore is the property of the three taxing districts and exempt from taxation if used for public purposes. After carefully considering all the cases cited by counsel in their briefs, and the evidence adduced at the hearing, the conclusion we have reached is that only a small portion of this land was used for public purposes on May 20, 1915, within the meaning of the Tax Act. The testimony of the appellants' witnesses was that from two to three acres of the tract is being developed for actual use as a sewage disposal plant. It is not clear that the use of a larger area is contemplated. The reason assigned for the purchase of so large a tract was that it was thought well to isolate the plant and thus remove objections from adjoining land owners. This does not, in our view, constitute a public use. We regard as our authority for the decision we have reached in this case the opinion of the Supreme Court in Perth Amboy vs. Barker, 74 N. J. L. 127. In that case Mr. Justice Pitney speaking for the Court said "We find that the one hundred acre tract was not in fact used for public purposes. It had been purchased for the purpose of providing for an extension of the water supply system of Perth Amboy, but had not as yet been devoted to that purpose, excepting to a small extent and temporarily, some time prior to the time in question. This property we hold not to be exempt."

While the rule requiring the strictest construction of exempting statutes does not apply to the property of municipalities, the Legislature, nevertheless, has plainly endeavored to establish a policy of requiring lands like those in question to bear some share of the tax burden, and such property should therefore not be exempted unless it is clearly used for public purposes.

We find that three acres of the land assessed by the Borough of Middlesex should be exempt. As to the assessment of $11,700 upon the improvements, we are unable to decide upon the record as it now stands whether this should all stand or be cancelled. If that portion of the property which is assessed as improvements includes any part of the sewage disposal plant in course of construction, the assessment as to such portion should be cancelled. If by improvements are meant the buildings which stood upon the farm tract when it was acquired by the taxing districts, and such buildings are not being used in connection with the construction of the plant, the assessment should be affirmed. We would suggest that as a basis for the judgment in this case counsel for the respective parties submit a stipulation with respect to the character and use of the improvements. The assessment under review will therefore be reduced in accordance with these findings.

In the matter of the appeal of City of Jersey City from the judgment of the Hudson County Board of Taxation, cancelling the tax assessment for the year 1914 on property of Pennsylvania R. R. Co., situate in the taxing district of Jersey City, County of Hudson and State of New Jersey.	MEMORANDUM.

For the petitioner, John Bentley.
For the respondent taxpayer, Albert C. Wall.

BY MR. JESS: This appeal brings before this Board for review a tax assessment for the year 1914 on property used for the purposes of the Pennsylvania Railroad's Young Men's Christian Association in Jersey City. The

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following stipulation as to the facts was agreed upon and submitted as a basis for this Board's judgment:

"IT IS HEREBY STIPULATED by and between the City of Jersey City and the Pennsylvania Railroad Company, that—

"(1) The land and buildings known as Lot B, Block 8, northeast corner Montgomery and Greene Streets, Jersey City, New Jersey, are occupied and used exclusively by a department of the Young Men's Christian Association, popularly known as the Y. M. C. A.

"(2) The Department of the Y. M. C. A. in question is an unincorporated association, holding a certificate of membership in the State Association of the Young Men's Christian Association of the State of New Jersey. The certificate of membership issued to it by the State Association is as follows:

'THIS CERTIFICATE OF MEMBERSHIP IS ISSUED BY
THE STATE ASSOCIATION OF THE
YOUNG MEN'S CHRISTIAN ASSOCIATIONS
OF THE STATE OF NEW JERSEY
In conformity with the provisions of Art. IV. Sec. 4. of the Constitution to
PENNSYLVANIA RAILROAD YOUNG MEN'S CHRISTIAN
ASSOCIATION
of Jersey City
Organized—September 20th, 1905
IN WITNESS WHEREOF, We have affixed our signatures and official seal this, the Sixteenth day of February, 1906.
EDWIN P. HOLDIN, *Recording Secretary.*
C. T. KILBORNE, *Chairman State Executive Com.*
EDWIN W. HEARNE, *State Secretary.*'

"The State Association of the Y. M. C. A. is a Federation of the different local New Jersey Associations. At the Biennial Convention of the State Association, the State Executive Committee is elected, which exercises all the powers of the Biennial Convention, while that body is not in session, and is incorporated under the New Jersey Law under the title 'The Trustees of the State Association of the Young Men's Christian Association of the State of New Jersey.' As new local associations are organized in the State and meet the requirements set by the State Association, they are elected members of the State Association at the first Convention following their organization, and the local association receives a certificate of membership. The certificate above set forth is of this character.

"(3) Neither the said Department of the Y. M. C. A. at Montgomery and Greene Streets, or the State Association of the Y. M. C. A. of the State of New Jersey is conducted for profit. The Department of the Y. M. C. A. collects no moneys whatsoever except from fees or dues received from or on behalf of beneficiaries or members using or occupying said building, which building is wholly controlled and the entire income therefrom, is used for benevolent or religious purposes. In addition to these fees it receives a voluntary contribution from the Pennsylvania Railroad Company and pays no rent. The entire income derived from fees and contributions is used in the payment of the salary of the Secretary and out of pocket expenses. The land whereon the said buildings are situated is covered by the said building and is necessary to the fair use and enjoyment thereof, and does not exceed five acres in extent.

"(4) Said Department of the Y. M. C. A. and the Association whereof it is a member are each associations organized exclusively for the moral, mental and religious improvement of men, and each is non-sectarian. Article I of the By-Laws of said Department of Y. M. C. A. is as follows:

"'Section 1. The Penna. Railroad Department, Young Men's Christian Association of Jersey City, N. J., is established to promote the spiritual, intellectual, social and physical welfare of the men resident in or near or running into Jersey City.'

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"The By-Law relating to membership is as follows:

"'ARTICLE VI.

"'Section 1. Any male employee of the Pennsylvania Railroad or those engaged in sleeping car, express, telegraph or railroad postal service in connection therewith shall be eligible to membership in this Department.'

"(5) Lot B, Block 8, northeast corner of Montgomery and Greene Streets, Jersey City, together with the building thereon, is owned in fee by the United New Jersey Railroad & Canal Company and is leased, with other property, to The Pennsylvania Railroad Company by lease dated June 30th, 1871, which lease was duly ratified by the State of New Jersey.

"(6) Balance sheet of Association attached."

The property affected by the assessment under review is in the opinion of this Board clearly within the purview of section 3, subdivision 4, of the General Tax Act as amended by Chapter 278, Laws of 1913, which exempts, inter alia, "all buildings actually used for colleges, schools, academies, seminaries, associations and corporations organized exclusively for the moral and mental improvement of men or women, or for religious, charitable, benevolent or hospital purposes, or for one or more such purposes, not conducted for profit." The action of the Hudson County Board of Taxation in cancelling the assessment should therefore be affirmed.

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COURT DECISIONS.

Society for Establishing Useful Manufactures v. City of Paterson et al.
(96 *Atl. Rep.* 92.)

(Supreme Court of New Jersey. Dec. 16, 1915.)

1. TAXATION—EXEMPTION FROM TAXATION—MANUFACTURING COMPANIES.

Under Act Nov 22, 1791 (Paterson's Laws 1800, p. 104), incorporating the society for establishing useful manufactures and exempting its lands, etc., from taxation, construed as exempting only such real estate as is held by the corporation for the purpose of its incorporation, where power plants were utilized by it for the purpose of manufacturing electricity for use by mill owners, the corporation's disposal of its surplus product to another corporation until the machinery of other mills was adapted to the use of electric power was not inconsistent with the charter obligation or limitation of the society.

2. CORPORATIONS—CORPORATE POWERS—CONSTRUCTION OF CHARTER —"MANUFACTURING."

The production of electricity is a specie of manufacturing and within the charter power of the society for establishing useful manufactures incorporated by Act Nov. 22, 1791, with authority to engage in manufacturing, etc., especially in view of section 37, providing that such act shall in all things be construed in the most favorable manner for the corporation.

3. TAXATION—EXEMPTION FROM TAXATION—MANUFACTURING COMPANIES.

Under Act Nov. 22, 1791, providing that the lands, tenements, hereditaments, goods, and chattels of the society thereby incorporated shall be exempt from taxation for state or county uses or any other use, provided that the exemption as touching lands, tenements, and hereditaments shall continue in force for ten years only, after which term it shall be lawful to lay such taxes for the use of the state, a school tax levied by a city was not a tax raised for state purposes, and the corporation's land, etc., was exempt from such tax.

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4. TAXATION—EXEMPTIONS FROM TAXATION—REVOCABILITY OF EXEMPTION.

Act Nov. 22, 1791, exempting from taxation the property of the society thereby incorporated, constitutes an irrepealable contract with the state.

Opinion by Minturn, J.

Society for Establishing Useful Manufactures v. City of Paterson.
(98 *Atl. Rep.* 440.)

(Court of Errors and Appeals of New Jersey. July 11, 1916.)

1. TAXATION—EXEMPTIONS—"STATE TAX"—SCHOOL TAX.

Where the charter of the society for establishing useful manufactures exempted it from all taxes for ten years and thereafter from all but state taxes, *held* such society was liable at the expiration of the ten-year period for school taxes, such tax being a state tax under Const. art. 4, sec. 7, par. 6, as amended, and 4 Comp. St. 1910, pp. 4780-4782, although the money thus raised is in large part distributed to the various county collectors.

2. TAXATION—"STATE TAX."

A tax which is imposed directly by the Legislature upon all the taxable property of the state, the amount of which is declared by that body, and the uses to which it is to be devoted fixed by it, is a state tax, even though the municipal taxing machinery in cities and counties is used for its assessment and collection.

3. TAXATION—"LOCAL TAXES."

A local tax is one laid upon property situated in the locality by the governing body thereon for an amount fixed by it and for governmental uses declared by it.

4. TAXATION—EXEMPTIONS—STATUTORY PROVISIONS.

Where a society for the establishment of useful manufactures, whose real and personal property was by its charter exempt from all local taxes, acquired property under a statute (P. L. 1868, p. 545), authorizing the purchase or condemnation of lands for specific purposes but providing that lands so acquired should be taxable, the society, after acquiring lands thereunder, cannot repudiate the taxes provided by such statute, whether the power thereby granted was necessary to the acquirement of such lands or not.

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5. APPEAL AND ERROR—JURISDICTION ON REVIEW—TAXATION.

The determination of what property is subject to taxation and the value thereof are questions for the Supreme Court and will not be determined by the Court of Errors and Appeals in the first instance.

Opinion by Gummere, C. J.

Town of Montclair v. State Board of Equalization of Taxes et al.
(96 *Atl. Rep.* 44.)

(Court of Errors and Appeals of New Jersey. Nov. 5, 1915.)

TAXATION—ASSESSMENTS—STATE BOARD OF EQUALIZATION—REVIEW.

The Supreme Court is not bound by a finding of the state board of equalization of taxes that an academy reincorporated under Act April 21, 1898 (P. L. p. 422), as an association not for profit was not conducted for profit; its finding being an inference from other facts found, and the question being a mixed one of law and fact.

Opinion Per Curiam.

Acquackanonk Water Co. v. Passaic County Board of Taxation et al.
(96 *Atl. Rep.* 481.)

(Supreme Court of New Jersey. Feb. 3, 1916.)

TAXATION—ASSESSMENTS—REASSESSMENT.

Tax Act 1906 (P. L. p. 216), sec. 9, creating county boards of taxation in each county, requires complaints as to assessments to be filed with the board on or before the 20th day of December following the assessment. Section 14 repealed all prior inconsistent legislation. *Held*, that a petition to raise the valuation of property, filed under Tax Act 1903 (P. L. p. 394), more than a year after the taxes had been assessed and paid, comes too late, and the assessment cannot be raised, particularly as the county board of taxation fixed a rule in accordance with the statute.

Opinion by Minturn, J.

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Mausoleum Builders of New Jersey v. State Board of Taxes and Assessment et al.
(96 *Atl. Rep.* 494.)

(Supreme Court of New Jersey. Feb. 3, 1916.)
(*Syllabus by the Court.*)

1. TAXATION—EXEMPTION—MAUSOLEUM—"BUILDINGS FOR CEMETERY USE."

A mausoleum containing 400 crypts, to be used as a place of sepulture for the dead, built by an independent corporation on land in the Laurel Grove Cemetery, at Totowa, is not exempt from taxation. It is not a building within the meaning of the tax act exempting "buildings for cemetery use erected thereon."

2. STATUTES—CONSTRUCTION—DESCRIPTIVE WORDS.

Words in a statute descriptive of material things should be construed in reference to the history of the times when the statute was passed, and applied to things then known to be in existence.

Opinion by Black, J.

Mt. Pleasant Cemetery Co. v. Mayor and Common Council of Newark.
(98 *Atl. Rep.* 448.)

(Court of Errors and Appeals of New Jersey. June 19, 1916.)
(*Syllabus by the Court.*)

1. TAXATION—EXEMPTION FROM TAXATION—CHARTER.

The supplement of Feb. 9, 1861 (P. L. 28), to the charter of the Mt. Pleasant Cemetery Company does not amount to an irrepealable contract to exempt property from taxation.

2. TAXATION—EXEMPTIONS—"CEMETERIES."

The exemption of cemeteries from taxation by the tax act of 1903 (4 Comp. St. 1910, p. 5083), does not include a tract of land belonging to a cemetery company acquired by a separate deed and lying between high-water mark and the dock line of a tidal river, separated from the other cemetery property by a railroad, when only a small portion of the tract has been filled in, and none is now used for interments or likely to be so used in the near future.

Opinion by Swayze, J.

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Martin et al. v. Kimball et al.
(96 *Atl. Rep.* 565.)

(Court of Chancery of New Jersey. Feb. 2, 1916.)

1 LIFE ESTATES—TAXES—PAYMENT FROM INCOME.

Where lands are conveyed in trust, with directions to pay the income to one for life, with remainder over, taxes on the land, including that which is unimproved, are payable from such income.

2. CONVERSION—DEVISE—NOTIONAL CONVERSION.

Where a will devised land in trust, with directions that the rent be paid to testatrix's husband for life, and after his death to her children, there was no notional conversion of the property at her death, notwithstanding a provision of the will vesting in the trustees a discretionary power, thereafter exercised by them, to sell that part of the land which was unimproved.

3. CONVERSION—NOTIONAL CONVERSION—TIME.

A notional conversion of land will not be referred to a time anterior to the time when conversion is directed by the will.

4. CONVERSION—NOTIONAL CONVERSION—PRESUMPTION.

The presumption of a notional conversion will not be indulged in, where the will clearly shows testatrix's intention in respect thereto.

5. TRUSTS—TESTAMENTARY TRUST—ADVANCE FROM PRINCIPAL.

A provision of a will authorizing the trustees to advance to minor life tenants a portion of the principal bequeathed, whenever the trustees should deem it expedient in view of their "necessities, comfort or welfare," did not authorize an advance of $5,000 from the principal to the mother of the minors, where it did not appear but that the share of the income being received by her and her other resources were sufficient to properly support and educate the minors, and it appeared that an annual allowance of the amount requested would, in a few years, dissipate the money given to the minors.

Opinion by Stevens, V. C.

Decker v. Hudson County Board of Taxation et al.
(96 *Atl. Rep.* 1101.)

(Court of Errors and Appeals of New Jersey. July 1, 1915.)

PER CURIAM: The judgment of the Supreme Court is affirmed, for the reasons stated in the case of Commercial Trust Co. v. Hudson County Board of Taxation, 92 Atl. 799, decided January 7, 1915.

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Denville Twp. v. St. Francis Sanitarium.
(98 *Atl. Rep.* 254.)

Court of Errors and Appeals of New Jersey. June 19, 1916.)
(*Syllabus by the Court.*)

1. TAXATION—PROPERTY SUBJECT—EXEMPTIONS.

By the provisions of the amendment of the general act concerning taxes (P. L. 1913, p. 570), all buildings used for charitable, benevolent, or religious purposes, not conducted for profit, and the land whereon they are situated necessary for the fair enjoyment thereof, not exceeding five acres, are exempt from taxation, although owned by a corporation of a sister state.

2. TAXATION—PROPERTY SUBJECT—EXEMPTIONS—"CONDUCTED FOR PROFIT."

According to the terms of the same amendment a charitable, benevolent, or religious work is not conducted for profit where it is partly supported by fees and charges received from beneficaries, provided the building is wholly controlled and the entire income therefrom is used for said charitable, benevolent and religious purposes.

Opinion by Bergen, J.

Philadelphia & Reading Railway Co. v. Township of Woodbridge et al.
(—*Atl. Rep.* —.)*

(Supreme Court of New Jersey. Filed Nov. 10, 1916.)

PER CURIAM: This is a case involving the right of Woodbridge Township to tax about one hundred and fifty thousand railroad ties as personal property.

The Philadelphia and Reading and New Jersey Central Railroads maintain a creosote plant in the township, and the ties are sent there indifferently by the two companies, who share the expense of creosoting them. The ties are then used wherever they may be required, in or out of the state where the respective railroads have use for them.

We think that the Township of Woodbridge had no right to tax this property. The railroad tax act expressly provides for the taxation of personal property in the state, excluding property assessed for railroad purposes.

The decisions are uniform that property intended for railroad use in the near future is to be treated as property used for railroad purposes, and so

*Not printed at date of issuing this report.

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assessed. The only debatable factor in this case is whether that rule is applicable to the case of ties which may be used elsewhere.

We are not prepared to say that the case shows that all of these ties or any special ties were intended for use outside of the state. They were not taxable under the general railroad tax act, for it may well be that the railroad tax act applies only to property used for railroad purposes within the State of New Jersey, but that is a question that we need not decide here.

The case simply presents the fact that the ties were being put in condition for railroad use. The mere possibility that they may be used in Pennsylvania or elsewhere outside of the state does not result in changing the method of taxation.

It is argued that there should have been an appeal to the State Board of Taxation. If the case presented a question of valuation only we would be inclined to accede to the contention. But there is no question of valuation involved, but simply an inquiry concerning the legality of the tax as a whole. It seems to us that it is proper for the Supreme Court to certiorari a tax in limine, upon the same principle that proceedings before a magistrate may not be taken up by the writ, until the magistrate shall have determined the case. But certiorari will lie at the very inception of the proceeding if it be obvious that the magistrate is without jurisdiction.

The tax brought up must therefore be set aside.

Will H. Stetson et al v. State Board of Equalization of Taxes et al.

(Supreme Court of New Jersey. Filed Mar. 24, 1916.)

PARKER, J.: The controversy relates to a tract of 23½ acres of land in Bergen County owned by prosecutors, and which they claim has been overvalued for taxes of the year 1913. The local assessor valued the land at about $500 an acre, or $11,200 in all. An appeal seems to have been taken to the County Board of Taxation, but I have some difficulty in ascertaining with certainty from the papers whether that body disposed of it. If not, the State Board had no jurisdiction as we have very recently held in a case submitted at November Term 1915, whose name escapes me at the moment. Assuming that the county board determined the appeal and that the case was properly before the State Board, I proceed to the argument of prosecutors which is in substance that the land, although to all intents and purposes it was farm land, precisely like other such land in the vicinity valued at $100 per acre, was valued throughout the proceedings as building lots because previous to its purchase by prosecutors a map had been made of it by order of some speculative realty company, and filed in the assessor's or other township office, and in the county clerk's office, plotting the land into blocks, lots and streets; but that notwithstanding such map, the streets have been reserved from dedication, no lots have been sold by prosecutor, and it is held as farm land.

There is some controversy on the facts, but it is clear that the local assessor valued the property as building lots because of the map. Whether he could lawfully do so need not be decided, because the State Board reduced the valuation to $5,672.50 or about one-half, and an examination of the testimony satisfies me that they fixed their valuation irrespective of the map and in view of figures testified to by one of the prosecutors, Stetson, who stated that he had paid $240 an acre for it and had tried to buy more at the same price. He gave a purchase money mortgage on it of $4,300. True, he testified that it was worth less than when he brought it and would not bring 60% at a forced sale, but a forced sale is not the test: nor is the present stagnant state of the market a determinative test. It appears that surrounding properties are valued at $100 per acre, but the inference is quite permissible that

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they are valued too low. This is not prosecutor's complaint, though they were entitled to make it under the County Tax Board act. On a full consideration of the evidence I do not feel justified in saying that the State Board, which apparently examined into the matter with much care, reached a wrong conclusion on the facts. At $240 an acre the 23½ acres would amount to $5,640 or within a few dollars of their valuation as fixed. The burden is on prosecutors to show that this is excessive. I do not think they have sustained it. The judgment and proceedings brought up are therefore affirmed.

Alfred W. Booth & Bro. v. Mayor and Common Council of City of Bayonne et al.

(98 *Atl. Rep.* 666.)

(Court of Chancery of New Jersey. Jan. 31, 1914.)
(*Syllabus by the Court.*)

1. TAXATION—RESTRAINING SALE—JURISDICTION OF CHANCERY COURT.

This court is without jurisdiction to maintain a delinquent taxpayer's suit to restrain a tax collector from making sale of the complainant's real estate under the General Tax Act of 1903 and subsequent related acts (4 Comp. St. 1910, p. 5075.)

2. TAXATION—TAXES—LIENS.

In this state taxes become liens on property solely from express legislation, and can be collected only in the manner provided by statute.

3. TAXATION—COLLECTION OF TAXES—INJUNCTION.

By the express language of the charter of the city of Bayonne (P. L. 1872, p. 686), the taxes assessed on the complainant's personal property are made a lien on its real estate, and, it appearing that the defendant tax collector is proceeding to enforce collection thereof, as well as the arrearages due upon the complainant's real estate, strictly in the manner provided by the charter, the complainant is not entitled to any relief against the defendant on that ground alone, even if the subject-matter of the suit is within the jurisdiction of this court.

4. TAXATION—STATUTORY PROVISIONS—IMPLIED REPEAL.

But the Revised Tax Act of 1903, entitled "An Act for the assessment and collection of taxes" (4 Comp. St. 1910, p. 5075), supersedes the Bayonne charter upon this subject, because it contains a complete scheme of local taxation for the whole state, and must be followed as far as its provisions extend.

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5. TAXATION—COLLECTION OF TAXES—REMEDY.

The taxpayer's remedy, in case of an irregularity consisting of a tax collector's blending together, in his notice of sale, taxes on the taxpayer's real and personal property, is by writ of certiorari out of the Supreme Court, and not by injunction out of the Court of Chancery.

Opinion by Walker, Ch.

Jersey City Realty Co. v. Van Buskirk, Collector, et al.
(94 *Atl. Rep.* 389.)

(Supreme Court of New Jersey. June 7, 1915.
(*Syllabus by the Court.*)

1. STATUTES—TITLE AND SUBJECT MATTER—TAXATION.

The title of chapter 368, p. 652, Laws of 1912, sufficiently expresses the object of the act.

2. STATUTES—CONSTITUTIONAL LAW—EQUAL PROTECTION—SPFCIAL LEGISLATION.

Chapter 368, p. 652, Laws 1912, is a constitutional act.

Opinion by Swayze, J.

Atanasio v. Thompson, Collector.
(95 *Atl. Rep.* 737.)

(Supreme Court of New Jersey. Nov. 3, 1915.)
(*Syllabus by the Court.*)

TAXATION—TAX SALE—SETTING ASIDE—RIGHTS OF BIDDER.

A bidder at a tax sale under the tax act of 1903 (P. L. p. 428) whose bid is not accepted by the auctioneer, cannot, in the absence of any other interest, have the tax sale set aside.

Opinion by Swayze, J.

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Point Pleasant Waterworks Co. v. Mayor and Council of Borough of Point Pleasant Beach.
(95 *Atl. Rep.* 1078.)

(Court of Errors and Appeals of New Jersey. Oct. 15, 1915.)

PER CURIAM: The judgment under review herein should be affirmed, for the reasons expressed in the opinion delivered by Mr. Justice Swayze in the Supreme Court.*

Messinco v. Fake et al.
(96 *Atl. Rep.* 1007.)

(Court of Errors and Appeals of New Jersey. March 6, 1916.)

TAXATION—REVIEW OF ASSESSMENT—NOTICE OF MEETING—STATUTE —ONCE EACH WEEK FOR FOUR CONSECUTIVE WEEKS.

P. L. 1898, p. 443 (4 Comp. St. 1910, p. 5247, sec. 404) is an act concerning the settlement and collection of arrearages of unpaid taxes, assessments, etc. Section 2 of the act provides that the commissioners shall within 30 days after their appointment cause to be published in at least one newspaper, a notice that they will meet at a time and place designated, not more than 40 or less than 30 days from the date of the first publication to make readjustments under the act, and that such notice shall be continued at least once each week until said meeting. P. L. 1915, p. 607, passed April 15, 1915, is a supplement to the act of 1898, and provides that all proceedings under the act in which notice of the first meeting of the commissioners has been published once each week for at least 4 consecutive weeks preceding the time designated for holding the meeting, in at least one newspaper are validated and confirmed. On the 9th of May, 1915, three commissioners were appointed under the act of 1898. On the 29th of May the commissioners gave notice by publication that they would meet on Tuesday, the 7th of July. This notice was published as follows: June 1, June 8, June 15, and June 22, 1915. *Held,* that this notice was not in strict compliance with the act of 1898, and was not cured by the supplement, as it was not the intention of the Legislature to have included within the scope of the curative act cases where there were four insertions in a newspaper covering the period of 22 days from the date of the first insertion, but that the act of 1915 required the publication of the notice by insertion in a newspaper for a full period of 28 days, once each week, from the time of its first insertion.

Opinion by Kalisch, J.

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*For Supreme Court decision in this case, see 93 Atl. Rep. 94.

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Atlantic City and S. R. Co. v. State Board of Assessors et al.
(96 *Atl. Rep.* 568.)

(Court of Errors and Appeals of New Jersey. Jan. 28, 1916.)
(*Syllabus by the Court.*)

1. TAXATION—STREET RAILROADS—STEAM RAILROADS—OPERATION OF STATUTE.

The act of 1906 (P. L. p. 644; Comp. St. 1910, p. 5283, section 493), for the taxation of street railroad corporations, and that of 1913 (P. L. 448), for the taxation of street railway systems, are inapplicable to the case of a steam railroad company upon or over whose tracks a street railway system is operated.

2. STATUTES—TITLE AND SUBJECT MATTER—TAXATION.

The title of the act of 1913 (P. L. 448), making the act of 1906 (P. L. 644; Comp. St. 1910, p. 5283, sec. 493), for the taxation of street railroad corporations, applicable to street railway systems, fails to express the object of taxing steam railroad companies and of repealing pro tanto the act of 1884 for the taxation of railroads and canals.

3. STATUTES—SINGLENESS OF OBJECT—TAXATION.

The act of 1913 (P. L. 448), making the act of 1906 (P. L. 644; Comp. St. 1910, p. 5283, sec. 493), for the taxation of street railroad corporations, applicable to street railway systems, contravenes the constitutional provision that every law shall embrace but one object.

4. TAXATION—UNIFORMITY—VALIDITY OF STATUTE—RAILROADS.

The act of 1913 (P. L. 448), making the act of 1906 (P. L. 644; Comp. St. 1910, p. 5283, sec. 493), for the taxation of street railroad corporations, applicable to street railway systems, is unconstitutional as applied to a steam railroad company upon or over whose tracks a street railway system is operated.

5. TAXATION—FRANCHISE TAX—STEAM RAILROAD CORPORATION.

Under the act of 1913 (P. L. 448), making the act of 1906 (P. L. 644; Comp. St. 1910, p. 5283, sec. 493), for the taxation of street railroad corporations, applicable to street railway systems, it is improper to impose a franchise tax therein provided for upon a steam railroad corporation.

Opinion by Swayze, J.

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New York & New Jersey Water Co. v. Hendrickson et al., State Board of Assessors et al.
(97 *Atl. Rep.* 153.)

(Supreme Court of New Jersey. March 9, 1916.)

1. TAXATION—WATER COMPANY—FRANCHISE TAX.

Where a water company furnished water through mains to several municipalities, it was properly assessed for a franchise tax under Act March 23, 1900 (P. L. p. 502, sec. 1; 4 Comp. St. 1910, p. 5298, par. 527), providing for a franchise tax on corporations and others occupying streets, highways, etc., such company not being subject only to assessment upon its capital stock under Act March 12, 1906 (P. L. p. 31), subjecting certain corporations to a franchise tax on their capital stock.

2. TAXATION—WATER COMPANY—APPORTIONMENT BETWEEN MUNICIPALITIES—RIGHT TO COMPLAIN.

It was immaterial that such tax assessed against the water company was apportioned unfairly as between municipalities served, since only the municipalities affected could have the right to complain in that respect.

3. TAXATION—WATER COMPANY—FRANCHISE TAX—LEVY—PROPRIETY

Such tax was not invalid because assessed upon the corporation's gross earnings for the past year as the basis of the tax for the succeeding year, instead of the assessment being based upon conditions existing on May 20th of the assessment year, as in the case of assessment for the local tax; the theory of the franchise tax act of 1900 being to levy the tax in advance and not in arrears as in ordinary cases.

4. CONSTITUTIONAL LAW—OBLIGATION OF CONTRACT—TAXES—CORPORATE FRANCHISE.

The Franchise Tax Act of 1900 is not unconstitutional as impairing the obligation of a contract entered into between the municipalities served with water by such company regulating the water supply and subsequent to a contract, whereby the city of Bayonne permitted the company to build and use a pipe line in one of its avenues.

Opinion Per Curiam.

Long Dock Co. v. State Board of Assessors et al.
(97 *Atl. Rep.* 900.)

(Supreme Court of New Jersey. June 10, 1916.)

1. TAXATION—ASSESSMENT BY STATE BOARD—CERTIORARI TO REVIEW—EVIDENCE.

It being the duty of the Supreme Court on review of the valuation fixed by the State Board of Assessors to examine the evidence and reverse in the case of palpable error, and, where this was done and the Supreme Court

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directed a reassessment with leave to take further testimony on valuations, further testimony thereon was admissible.

2. TAXATION—VALUATION—SPECIAL USE—INCREASED VALUE AS WHOLE.

In valuing property including all of the terminal yard and water front used by a railroad, property adjoining the main stream and land used for car storage and similar railroad purposes, the increased value imparted to the different parcels because assembled into a connected whole appropriated to a railroad terminal might be included.

3. TAXATION—VALUATION—ARBITRARY CALCULATION.

If the multiple used in fixing valuations is in fact arbitrary, it is presumably erroneous; but if it is based on a reasonable consideration, it is not made arbitrary because it happens to be a mathematical constant.

4. TAXATION—VALUATION—LAND UNDER WATER—SEPARATE PARCELS.

Lands under water, being owned by a taxpayer, for purposes of assessment, may be joined to the uplands or segregated into separate tracts, in the discretion of the board of assessors.

5. TAXATION—VALUATION—LAND UNDER WATER—RIGHT TO RECLAIM.

Unexercised right to reclaim land under water may be regarded as an increment of value to the shoreward property.

6. TAXATION—VALUATION—WATER-FRONT PROPERTY.

The element of adjacency or proximity or accessibility to tidewater may extend within reasonable limits more or less indefinitely inland as an element of value, as, where questions of convenient storage and transportation are involved, situations with regard to tidewater and accessibility thereto become important.

7. TAXATION—WATER-FRONT LAND—COMPARATIVE VALUE.

In the assessment of property including all of a terminal yard and water front used by a railroad, other property adjoining the main stream and land used for car storage and similar railroad purposes, the valuation might be made in whole or in part upon a consideration of all the land in the business section of the water front, since it is impossible to secure identical conditions, and since there was enough similarity in property along the water front to justify a comparison of values.

8. TAXATION—WATER-FRONT PROPERTY—REPRODUCTION.

In assessing such property, the cost of reproduction was a proper element for consideration.

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9. TAXATION—WATER-FRONT PROPERTY—FRANCHISE.

In assessing such property, which from its location, might be connected with any other railroad operating from the Jersey side or that might be organized to operate, the valuation was properly fixed separate from the franchise.

10. TAXATION—VALUATION—CONSTITUTIONAL PROVISIONS — UNIFORMITY.

In assessing all of the terminal yard and water front used by a railroad, other property adjoining the water and land used for car storage and similar railroad purposes, a valuation of the railroad property where railroading was unprofitable at less or below ordinary values of adjacent property and where railroading was profitable at more than such ordinary values, was not a valuation as railroad property under a uniform rule, as required by the Constitution.

11. TAXATION—VALUATION—COMPARISON WITH PROPERTY SIMILARLY SITUATED.

In assessing such property, and in view of the county tax board legislation providing for equalization or valuations as between individuals and taxing districts (P. L. 1906, p. 210; 4 Comp. St. 1910, p. 5115 et seq.), and by section 2 declaring valuation at the true value to be the primary and fundamental duty of the board, and in view of the same rule as laid down by the railroad tax act (4 Comp. St. 1910, p. 5264, pl. 447), the railroad property should not be undervalued and assessed at less than its true value, because other property in the neighborhood was undervalued.

12. TAXATION—VALUATION—EVIDENCE.

In assessing property including all of a terminal yard and water front used by a railroad, the admission of evidence of the valuation of other terminals on the same water front, in view of the board's personal knowledge and of the fact that their finding was fully supported without such evidence, was harmless.

13. EVIDENCE—EXPERTS—QUALIFICATIONS.

In such case, the fact that such other terminals were valued by the board was admissible as a basis for the qualification of two of the members of the board as witnesses.

14. EVIDENCE—ADMISSIONS OF AGENT—EFFECT.

Admission by an agent in the course of the valuation of his principal's property, not made without prejudice, would be competent evidence in such proceeding.

15. TAXATION—ASSESSMENT BY STATE BOARD—REVIEW—STATUTE.

Under Railroad Tax Act 1888 (4 Comp. St. 1910, p. 5270), sec. 13, providing that if it shall be made to appear that any assessment is excessive or insufficient the court shall correct it and reduce or increase it as may be just, or refer it back to the board of assessors, it is optional with the Supreme

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Court, on certiorari to review an assessment, to send back valuations deemed excessive for revaluation, or to make such revaluation itself.

16. NAVIGABLE WATERS—EXTENSION OF PIER LINE—TITLE.

The extension of the pier line in the Hudson river in 1913 did not confer title to the land under water between the old and new pier lines until the land was reclaimed.

17. TAXATION—WATER-FRONT PROPERTY—UPLAND.

In such case an addition to the value of the upland to be taxed with the upland amounting to approximately 75 per cent. of the additional area valued as upland for the mere privilege of reclamation was unreasonable.

Opinion by Parker, J.

Dalsheimer et al. v. Graphic Arts Co. et al.
(97 *Atl. Rep.* 497.)

(Court of Chancery of New Jersey. March 29, 1916.)

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5. CORPORATIONS—FORFEITURE OF CHARTER—RECEIVERSHIP.

The usual Governor's proclamation against the charter rights of the corporation for non-payment of taxes in no way interferes with the appointment of a receiver to collect the assets and wind up the affairs of an insolvent corporation.

Opinion by Leaming, V. C.

American Woolen Co. v. Edwards, Comptroller, et al.
(98 *Atl. Rep.* 470.)

(Supreme Court of New Jersey. July 27, 1916.)

1. CORPORATIONS—DISSOLUTION—CONDITION—PAYMENT OF TAXES —"OR."

Under Act March 23, 1900 (P. L. p. 316; 2 Comp. St. 1910, p. 1620, section 31a), providing that no corporation shall be dissolved by its stockholders until all taxes "levied upon or assessed against" it shall have been paid, taxes levied although not yet assessed must be paid before dissolution of corporations, the word "or" indicating two different acts were meant, although it might conceivably be used to connect synonymous words.

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2. TAXATION—CORPORATIONS—"ASSESSED."

The annual corporation license fee or franchise tax cannot be said to be "assessed" until the state board has acted, ascertained the amount, and certified it to the comptroller, pursuant to direct provision of 4 Comp. St. 1910, p. 5291, section 505.

3. STATUTES—CONSTRUCTION—PRIOR JUDICIAL CONSTRUCTION OF WORDS USED—PRESUMPTION.

Where, about two years before an act was passed, the distinction between two terms was clearly defined by the highest state court, the presumption was that the use of such terms in the act was based on such definition.

4. CORPORATIONS—DISSOLUTION—PAYMENT OF TAXES—"LEVY"—"LICENSE FEE."

Under 2 Comp. St. 1910, p. 1620, section 31a, providing for payment by corporation prior to dissolution of taxes "levied upon or assessed against" it, and the corporation tax act (4 Comp. St. 1910, p. 5288, section 504; 4 Comp. St. 1910, p. 5295, section 519; 4 Comp. St. 1910, p. 5287, sections 502, 503; 4 Comp. St. 1910, p. 5291, section 505), the levy is completed and the year for which the corporation license fee is paid begins with the first Tuesday in May, the day fixed for the annual return by corporations, since the payment required of the corporation is called an annual "license fee," which suggests a payment in advance; payment of a license fee being usually a condition precedent, and since the statute does not contemplate anything more than a mere calculation by the state board, except in cases where the corporation neglects or refuses to make a return.

5. CORPORATIONS—DISSOLUTION—PAYMENT OF TAXES—DUTY OF SECRETARY OF STATE.

Upon attempted dissolution of a corporation, the secretary of state is not required to issue a certificate of dissolution unless the certificate of the comptroller as to payment by the corporation of taxes is filed with him, under 2 Comp. St. 1910, p. 1620, section 31a, requiring filing of certificate of such payment with certificate of dissolution.

Opinion by Swayze, J.

Suburban Inv. Co. v. Hendrickson et al.
(98 *Atl. Rep.* 669.)

(Supreme Court of New Jersey. March 9, 1916.)

TAXATION—CORPORATIONS—CAPITAL STOCK.

An investment company which returned to the State Board of Assessors the amount of its capital stock issued and outstanding on January 1, 1914, under the Corporation Franchise Act of April 18, 1884 (P. L. p. 233), section

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3, as amended by Act March 12, 1906 (P. L. p. 31), subjecting certain corporations to a franchise tax on their capital stock, and showed that it was an inactive corporation holding no special franchise and engaged in investment and in managing corporations, was properly assessed for state uses on its capital stock.

Opinion Per Curiam.

"Pathes-Freres" a Corporation, v. State Board of Tax Assessors and Edward I. Edwards, Comptroller.

(Supreme Court of New Jersey. Filed Feb. 3, 1916.)

PER CURIAM: This was a certiorari to review the assessment by the State Board of Assessors of the franchise tax assessed against the prosecutor, which was assessed on the basis of one million dollars capital stock issued and outstanding, one-tenth of one per cent., whereas, in point of fact, there was only two hundred thousand dollars capital stock issued and outstanding and the tax should have been two hundred dollars instead of one thousand dollars. The assessment was for the year 1911. The writ was allowed on February 19, 1915. The taxes have been paid and there was no report rendered to the State Board of Assessors, as required by the statute and in answer to their demand for a return. This case is controlled by the case in this court of Union Paper Co. v. State Board of Assessors, 73 N. J. L. 374, which holds that "Exemption from taxation is a favor, and, to be secured, must be applied for in the manner designated in the statute providing for the exemption."

"Failure by a corporation to apply for the vacation of an assessment, made by the State Board of Assessors on its capital stock issued and outstanding, for three or more years after it was laid and paid, is such laches as will bar a right to relief on certiorari."

The application to set aside the tax is denied, but without costs.

Lawyers' Title & Trust Co. v. Comptroller of Treasury of State of New Jersey.

(95 *Atl. Rep.* 1003.)

(Prerogative Court of New Jersey. Nov. 12, 1915.)

(*Syllabus by the Court.*)

I. TAXATION—TRANSFER TAX—PROPERTY DEVISED AND BEQUEATHED BY NON-RESIDENT.

Property in this state specifically devised or bequeathed by a non-resident decedent cannot be included in the appraisal in assessing the ratio tax imposed by the Transfer of Property Tax Act of 1909, as amended in 1914, on the estates of non-resident decedents; such property being excluded by the last paragraph of section 12 of the act, as amended by section 3.

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2. TAXATION—APPEAL FROM TAX ASSESSMENT.

A successful appellant from an assessment on the transfer of property is not entitled to costs.

Opinion by Backes, V. C.

Howell v. Edwards, Comptroller, et al.
(96 *Atl. Rep.* 186.)

(Supreme Court of New Jersey. Dec. 16, 1915.)

1. TAXATION—TRANSFER TAXES—CONSTITUTIONALITY—UNIFORMITY.

Act April 9, 1914 (P. L. p. 267), and Act April 20, 1909 (P. L. p. 325), providing for a transfer tax upon property passing by will or intestate laws, do not violate Const. art. 4, sec. 7, par. 12, requiring all taxation of property to be uniform and by general law, since the transfer tax is not on property, but on the privilege of succession.

2. CONSTITUTIONAL LAW—TAXATION—EQUAL PROTECTION—TRANSFER TAXES—ARBITRARY DISCRIMINATIONS.

Act April 20, 1909 (P. L. p. 325), provided a transfer tax upon property passing by will or intestate laws, but excepted property passing to lineal descendants and certain classes of collateral heirs. Act April 9, 1914 (P. L. p. 267), removed the exception and fixed a sliding scale of taxation according to the value of the estate and the relationship of the transferee to the decedent. *Held,* that the acts did not violate the Fourteenth Amendment to the Constitution of the United States, guaranteeing equal privileges to all persons under the law; the assessment and exemptions of the statutes being based upon general and reasonable, but not arbitrary, classifications.

3. CONSTITUTIONAL LAW—TAXATION—RIGHT TO ACQUIRE PROPERTY—TRANSFER TAXES—ARBITRARY DISCRIMINATIONS.

Act April 20, 1909 (P. L. p. 325), provided a transfer tax upon property passing by will or intestate laws, but excepted property passing to lineal descendants and certain classes of collateral heirs. Act April 9, 1914 (P. L. p. 267), removed the exception and fixed a sliding scale of taxation according to the value of the estate and the relationship of the transferee to the decedent. *Held,* that the acts did not violate Const. art. 1, par. 1, guaranteeing the right to acquire, possess, and protect property.

4. TAXATION—TRANSFER TAX—VALIDITY OF ASSESSMENT—NOTICE.

That the record of assessment of a transfer tax fails to show notice to the transferee of appraisement, as required by Act April 20, 1909 (P. L. p. 334), section 18, is no objection to the validity of the assessment, where the amended return contained an affidavit of the transferee made at the time of appraisement as to the value of the estate.

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5. TAXATION—TRANSFER TAX—VALIDITY—PAYMENT TO COUNTIES.

It is no objection to the validity of the transfer tax that Act April 21, 1909 (P. L. p. 375), provide for payment of 5 per cent. of the tax to the county where the deceased resided, thereby creating inequality between the counties, since that statute is altogether independent of the transfer tax.

6. APPEAL AND ERROR—SCOPE OF REVIEW—BRIEFS.

Where matters affecting the validity of a law under which the action is brought are argued on the trial below, but are not argued on the brief on appeal, they will be regarded as waived.

Opinion by Kalisch, J.

Hopper v. Edwards, Comptroller of Treasury.
(96 *Atl. Rep.* 667.)

(Supreme Court of New Jersey Feb. 18, 1916.)
(*Syllabus by the Court.*)

1. TAXATION—TRANSFER TAX—LEGISLATIVE POWER—NON-RESIDENT DECEDENT.

The Legislature had power to impose a tax upon the transfer, by will or intestate law, of property within the state, when the decedent was a non-resident of the state at the time of his death, as was done by section 1 of the Transfer Inheritance Tax Act of 1909 (P. L. p. 325.)

2. TAXATION—TRANSFER TAX—PROPERTY SUBJECT.

Bonds and mortgages securing them upon real estate located in the state of New Jersey, and which bonds and mortgages were actually physically present within the state of New Jersey at the time of the owner's death, are property within the state of New Jersey within the meaning of paragraph 2 of section 1 of the Transfer-Inheritance Tax Act of 1909 (P. L. p. 325), and are taxable thereunder, even though they have been taxed under a like statute in New York where the owner resided at the time of his death.

3. STATUTES—CONSTRUCTION—STATUTE ADOPTED FROM ANOTHER STATE—NON-RESIDENT DECEDENT.

Where the Legislature enacts a provision taken from a statute of another state, in which the language of the act has received a settled construction, it is presumed to have intended that such provision should be understood and applied in accordance with that construction.

4. TAXATION—TRANSFER TAX—PROPERTY SUBJECT—NON-RESIDENT DECEDENT.

Bonds and mortgages securing them upon real estate located in the state of New York, and which bonds and mortgages were actually physically present within the state of New Jersey at the time of the owner's death,

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are property within the state of New Jersey within the meaning of paragraph 2 of section 1 of the Transfer-Inheritance Tax Act of 1909 (P. L. p. 325), and are taxable thereunder, even though they have been taxed under a like statute in New York, where the owner resided at the time of his death.

Opinion by Trenchard, J.

Price et al. v. Edwards.
(97 *Atl. Rep.* 57.)

(Supreme Court of New Jersey. April 4, 1916.)

1. TAXATION—INHERITANCE TAX—EXEMPTION—STATUTE.

Testatrix's legacy to the "United Hebrew Charities," a New York corporation, was not exempt from the transfer inheritance tax under the exemption clause of the act of 1894 (P. L. p. 318), exempting property passing to churches, hospitals, and orphan asylums, public libraries, Bible and tract societies, and all religious, benevolent, and charitable institutions and organizations, referring exclusively to domestic charitable corporations.

2. TAXATION—INHERITANCE TAX—EXEMPTION—STATUTE.

Testatrix's legacy to the "United Hebrew Charities," a New York corporation, was not exempt from the transfer inheritance tax by the act of 1898 (P. L. p. 106), exempting Bible or tract societies, boards of a church or church organizations, the legatee not being a religious institution, though its activities were confined to members of the Hebrew race.

3. TAXATION—INHERITANCE TAX—EXEMPTION—STATUTE.

Under P. L. 1906, p. 432, exempting from the operation of the transfer inheritance tax property passing to churches, hospitals, and orphan asylums, public libraries, Bible and tract societies, and all religious, benevolent, and charitable institutions and organizations, a legacy to the "United Hebrew Charities," a New York corporation, was not exempt from the tax, as the statute exempted only legacies to domestic corporations of the classes named.

4. TAXATION—INHERITANCE TAX—TIME FOR ASSESSMENT—VESTED ESTATE.

Under P. L. 1909, p. 326, sec. 2, required a vested estate, for purposes of levying the transfer inheritance tax, to be appraised immediately at its clear market value, and that after deduction of the value of the particular estate, the tax on the remainder be levied and assessed immediately, where testatrix devised the principal sum of her estate in the hands of her executors at the end of 10 years to the United Hebrew Charities, the legatee's estate was properly assessed immediately upon testatrix's death, being vested.

Opinion by Kalisch, J.

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Stengel v. Edwards et al.
Stengel et al. v. Same.
(98 *Atl. Rep.* 424.)

(Supreme Court of New Jersey. Aug. 9, 1916.)

1. TAXATION—INHERITANCE TAX—CONSTRUCTION—ESTATE DEVISED.

A will providing for the payment of the net income to testator's widow "during her life, if she shall so long remain my widow," gave the widow a life estate which was properly assessed as such under the Collateral Inheritance Tax Act (Act April 20, 1909 [P. L. p. 325]).

2. TAXATION—INHERITANCE TAX—REQUIREMENT OF IMMEDIATE PAYMENT.

Under the Collateral Inheritance Tax Act, section 3, providing that all taxes shall be due and payable within two months after the person entitled to the property shall come into the enjoyment, seisin, or possession, where testator's daughter and two sons were entitled to the possession of legacies of $10,000 each at the ages of 30 and 25, respectively, testator's funds becoming immediately transferred on his death to his executors to be held by them in trust for his children, and to be invested for their benefit, each of the legatees enjoying the income before reaching the specified ages, the transfer tax of $50 on each of such legacies was properly required to be paid immediately.

Opinion Per Curiam.

Parrot et al. v. Rogers et al.
(98 *Atl. Rep.* 638.)

(Court of Chancery of New Jersey. July 19, 1916.)

1. TAXATION—INHERITANCE TAX—PARTIES CHARGEABLE—STATUTE.

Inheritance Tax Law (4 Comp. St. 1910, p. 5306, section 543) section 7, provides that any executor or trustee having charge of any legacy or property for distribution subject to the tax shall deduct the tax therefrom, or, if the legacy or property is not money, shall collect the tax thereon upon the appraised value thereof from the legatee, and shall not deliver any legacy until he has collected such tax. Testator bequeathed to his wife $100,000, and certain household effects, etc., and his home property in trust for life, or until remarriage, with remainder to certain children of his deceased brother, and also devised $100,000 in trust for investment and to use the income to meet the taxes and other charges on the home property till sold, and to pay the balance of the income to his wife, and gave the residue of his estate to a brother and to the issue of his deceased brothers, and provided that certain provisions should be first carried out. *Held,* that the inheritance tax paid by the executors was payable out of the property left the wife, and not out of the residue.

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2. EXECUTORS AND ADMINISTRATORS—BILL FOR INSTRUCTION—ISSUES.

Where testator devised his homestead in trust for the use of his wife, and a certain amount in trust to meet the charges upon it, and then to pay the net income to her, the executors had no interest in the realty devised, and their only duty as to amount held in trust was to pay it over to the trustee after deducting the tax.

Opinion by Stevens, V. C.

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COUNTY BOARDS OF TAXATION

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List of Assessors and Collectors in New Jersey.

ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY.

County Collector, E. L. Johnson, Atlantic City

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Absecon—		
First Ward	Wm. B. Riley, Absecon	Jesse Showell, Absecon.
Second Ward	Wm. Prettyman, Absecon	
Atlantic City	Anthony Ruffu, Jr., Atlantic City.	Lewis L. Mathis, Atlantic City.
	Walter McDevitt, Atlantic City	
	John J. Mahoney, Atlantic City	
Buenta Vista	Orville E. Searle, Vineland, R. F. D.	A. E. Daggett, Minotola.
E. Atlantic C'y—		
First Ward	W. Holdzkom, East Atlantic City.	H. D. Smith, Atlantic City
Second Ward	A. B. Smith, East Atlantic City	
Egg Harbor City	Henry Fischer, Egg Harbor City.	Charles Kroekel, Egg Harbor City.
	H. G. Regensburg, Egg Harbor C'y	
Egg Harbor	Wm. Hauenstein, Absecon, R. F. D.	Benj. C. Lee, Scullville.
Folsom Bor.	Louis Schulze, Folsom	Thos. Chalmers, Folsom.
Galloway	C. F. Stuckel, R. D., Egg Harbor	James Somers, Oceanville.
Hamilton	Harry Jenkins, Mays Landing	C. W. Abbott, Mays Landing.
Hammonton, T'n.	George Berry, Hammonton	A. B. Davis, Hammonton.
	G. Elwood Chalfont, Hammonton.	
	Benj. Fogletto, Hammonton	
Linwood Bor.	Richard Somers, Linwood	Curtis Somers, Linwood.
Longport City	W. S. Gilmore, Longport	W. S. Gilmore, Longport.
Margate City	W. A. McArdle, Margate City	A. B. Repetto, Margate City.
Mullica	H. Tapken, Egg Harbor City, R. D.	Frank Edwards, Elwood.
Northfield City—		
First Ward	M. G. Snyder, Northfield	Somers Adams, Northfield.
Second Ward	Chas. Sheppard, Northfield	
Pleasantville—		
First Ward	R. E. Adams, Pleasantville	Webster Price, Pleasantville.
Second Ward	Geo. M. Bates, Pleasantville	
P. Republic C'y—		
First Ward	Jos. H. Loveland, Port Republic.	Jos. M. Collins, Port Republic.
Second Ward	E. S. Cavileer, Port Republic	
Somers Pt. City—		
First Ward	J. L. Alligher, Somers Point	A. Y. Dare, Somers Point.
Second Ward	Somers Steelman, Somers Point	
Ventnor City—		
First Ward	Percy E. Howard, Ventnor City	J. G. Scull, Ventnor City.
Second Ward	Ralph Brooks, Ventnor City	
Weymouth	H. F. Madden, Tuckahoe	Harry D. Frazer, Tuckahoe.

ASSESSORS AND COLLECTORS IN BERGEN COUNTY.

County Collector, Walter Christie, Hackensack.

Taxing District. (Townships.)	Assessor—P. O. Address.	Collector—P. O. Address.
Franklin	C. H. Bush, Crystal Lake	Albert Lozier, R. D., Midland Park.
Hillsdale	J. G. Hansen, Hillsdale	John U. Voorhis, Hillsdale.
Hohokus	Albert Winter, Mahwah	James DeVine, Mahwah.
Lodi	J. Clausen, Hackensack, Sub. St. 2	H. Seivers, Hackensack, Sub. St. 2.
Midland	J. D. Bogert, Ridgewood, R. D. 1	Frank McQuaid, Ridgewood, R. D. 1.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
New Barbadoes	Alfred H. Hale, Hackensack	Evan G. Runner, Hackensack.
Orvil	Wm. H. Schuart, Waldwick	John Y. Smith, Waldwick.
*Overpeck	A. O. Dixon, Ridgefield Park J. F. Camp, Ridgefield Park E. F. Darte, Ridgefield Park	M. D. Starker, Ridgefield Park.
Palisade	Geo. Gengenagel, Peetzburg	Geo. E. Frazer, Peetzburg.
Ridgewood	Louis H. Kroeder, Ridgewood	Wilbur Morris, Ridgewood.
Riverdale	L. C. Blauvelt, R. D. 1, Westwood	John Flecher, R. D. 1, Westwood.
Saddle River	Isaac A. Hopper, Fairlawn	G. H. Demarest, Fairlawn.
Teaneck	James B. Armstrong, Englewood	Jas. Phillip, Jr., R. D. 1, Englewood.
Union	W. P. Kraft, Lyndhurst J. J. Sloyan, Lyndhurst	Edward O. Bussing, Lyndhurst.
Washington	J. Henry Thomas, Westwood	Jerry B. Bloomer, Hillsdale.
Englewood City	W. S. Gilhuly, Englewood D. J. Bogert, Englewood J. M. Gorham, Englewood	James J. Markham, Englewood.
(Boroughs.)		
Allendale	John Yeomans, Allendale	Godfrey Pittis, Allendale.
Alpine	John Ambrose, Alpine	Lawrence DuBois, Alpine.
Bergenfield	A. W. Blumstergren, Bergenfield	James F. Mulligan, Bergenfield.
Bogota	J. F. Hill, Bogota	Victor J. Ludwig, Bogota.
Carlstadt	John Wulling, Carlstadt	Geo. Zimmerman, Carlstadt.
Cliffside Park	D. J. Mahoney, Cliffside Park	Edward Sheehan, Cliffside Park.
Closter	Harry D. Gerke, Closter	Frank C. Walsh, Closter.
Cresskill	J. J. Fleske, Cresskill	Geo. N. Deacon, Cresskill.
Delford	C. H. Storms, Oradell	F. H. Waite, Oradell.
Demarest	Geo. V. Morton, Demarest	John W. Rowlee, Demarest.
Dumont	John W. Foster, Dumont	B. C. Fessenden, Dumont.
East Paterson	John Lynch, Dundee Lake	Albert Higgins, Sr., Dundee Lake.
East Rutherford	Wm. E. Novo, East Rutherford	Chas. B. Johnson, East Rutherford.
Edgewater	Joseph F. Murphy, Edgewater	Jos. A. Skelly, Edgewater.
Emerson	Nicholas Cattogge, Emerson	Martin J. Byrne, Emerson.
Englewood Cliffs	Daniel Westervelt, Coytesville	Benj. Westervelt, Coytesville.
Fairview	Harry G. Smith, Hudson Heights	Thos. Fay, Hudson Heights.
Fort Lee	Edward Cavanagh, Fort Lee	Chas. L. Bender, Fort Lee.
Garfield	Henry Warnaar, Garfield	John Stewart, Garfield.
Glen Rock	A. T. Hubschmidt, R.D. 2, Ridgewood	Hubbard Ferguson, Ridgewood.
Harrington Park	Adolph Notz, Harrington Park	John H. Harris, Harrington Park.
Hasbrouck H'hts.	E. C. Little, Hasbrouck Heights	C. E. Hitchcock, Hasbrouck Heights.
Haworth	H. B. Van Dusen, Haworth	Everett A. Bell, Haworth.
Hohokus	R. N. MacIntosh, Hohokus	John DeVore, Hohokus.
Leonia	James I. Easton, Leonia	F. H. Trow, Leonia.
Little Ferry	Louis Brauer, Little Ferry	James Nally, Little Ferry.
Lodi	C. W. Hulse, Lodi	Edmund H. Reynier, Lodi.
Maywood	Wm. J. Tully, Maywood	Robert H. Goetze, Maywood.
Midland Park	W. H. Rackett, Midland Park	Henry Sluyter, Midland Park.
Montvale	J. D. Van Riper, R. D. 2, Allendale	Wm. R. Meyer, Montvale.
Moonachie	S. T. Saviello, Wood Ridge	Wm. C. Roth, Wood Ridge.
North Arlington	Frank Eckhart, Sr., North Arlington	R. E. Smith, Jr., North Arlington.
Northvale	Albert J. Delo, Northvale	Paul E. Muzzio, Northvale.
Norwood	Wm. H. Demarest, Norwood	Chas. G. Hoffman, West Norwood.
Oakland	Andrew J. Spear, Oakland	Chas. H. Sheffield, Oakland.
Old Tappan	Chas. DeWolf, R. D. 1, Westwood	J. J. O'Connor, R. D. 1, Westwood.
Palisade Park	Jos. E. Kosinski, Palisade Park	Anthony J. Parrone, Palisade Park.
Park Ridge	Chas. W. Laws, Park Ridge	Fred. H. Herring, Park Ridge.
Ramsey	Wm. H. Pulis, Ramsey	John H. Valentine, Ramsey.
Ridgefield	John White, Ridgefield	P. A. Meserole, Ridgefield.
Riverside	W. E. Chapman, North Hackensack	Wm. H. Moffatt, River Edge.
Rutherford	Chas. L. Crear, Rutherford	Frank P. Newman, Rutherford.
Saddle River	A. H. Ackerman, Saddle River	Andrew Esler, Saddle River.
Tenafly	Henry M. Rogers, Tenafly	C. J. Coyte, Tenafly.
U. Saddle River	D. H. Zabriskie, R. D. 2, Allendale	J. D. Carlough, R. D. 1, Allendale.
Wallington	Wm. H. McMahon, Wallington	Peter E. DeKeyser, Wallington.
Westwood	James E. Ackerman, Westwood	Edwin P. Voorhis, Westwood.
Woodcliff Lake	J. H. Wortendyke, Woodcliff Lake	Oscar Nelson, Woodcliff Lake.
Wood Ridge	Emil H. Pirovano, Wood Ridge	Wm. H. Nally, Wood Ridge.

*Ridgefield Park Village is co-exensive with Township of Overpeck.

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ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY.

County Collector, Warren C. Pine, Riverside.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bass River	C. S. Cramer, New Gretna	Clarence G Mathis, New Gretna.
Beverly City	Fred J. Lauinger, Beverly	Charles F. Stevenson, Beverly.
Beverly	Joseph B. Carter, Delanco	Edgar B. Jordon, Beverly.
Bordentown City.	W. C. Warrack, Bordentown	Milton R. Cox, Bordentown.
	D. J. Clark, Bordentown	
Bordentown	J. H. Colkitt, R. D., Bordentown	Dr. Hugh LeJambre, Bordentown.
Burlington City	John A. Armstrong, Burlington	Samuel Stafford, Burlington.
	Wm. C. Farner, Burlington	
	Arthur Bentley, Burlington	
Burlington	Thomas B. Gandy, Burlington	Jas. C. McCormick, Burlington.
Chester	Geo. W. Heaton, Moorestown	Samuel B. Lippincott, Moorestown.
Chesterfield	William Wallace, Crosswicks	Wm. H. Rogers, Crosswicks.
Cinnaminson	Thomas E. Steele, Palmyra	Wm. F. Morgan, Palmyra.
Delran	Geo. C. Friday, Bridgeboro	Geo. C. Merrill, Bridgeboro.
Easthampton	Harry Githens, Smithville	Harry C. Morris, Sr., Smithville.
Evesham	Wm. F. Powell, Marlton	Wm. H. Zelley, Marlton.
Fieldsboro Bor.	Chas. A. Lehman, Fieldsboro	James Q. Hamilton, Fieldsboro.
Florence	Byron Carty, Florence	Wallace Fewkes, Florence.
Lumberton	R. B. Stermer, Box 1, Lumberton	Walter M. Voorhees, Lumberton.
Mansfield	Joseph H. Armstrong, Columbus	Linton C. Ingling, Columbus.
Medford	Wm. M. Potts, Medford	Fred W. Branin, Medford.
Mt. Laurel	C. W. Godfrey, R. D., Moorestown	A. A. Zelley, R. D., Moorestown.
Northampton	Martin H. Girven, Mt. Holly	John C. Garret, Mt. Holly.
New Hanover	Chas. Remine, Sr., Wrightstown	Wilbur G. Davis, Wrightstown.
North Hanover	Harry Borden, Jacobstown	Chas. H. Lawyer, Jacobstown.
Palmyra	John W. Shade, Palmyra	A. Harry Rudduck, Palmyra
Pemberton Bor.	Franklin Butterworth, Pemberton	Willard Wells, Pemberton
Pemberton	Barclay Seeds, Pemberton	Wm. H. Reeves, New Lisbon.
Riverside	Chas. Heiss, Riverside	Wm. F. Wilkinson, Riverside.
Riverton Bor.	Charles G. Davis, Riverton	Chas. F. Earp, Riverton.
Shamong	Mahlon Prickett, Indian Mills	J. N. Armstrong, Indian Mills.
Southampton	Eugene O. Haines, Vincentown	Wm. D. Haines, Vincentown.
Springfield	Aaron H. Burtis, R. D., Mt. Holly	S. C. Tallman, Columbus.
Tabernacle	C. M. Alloway, R. D., Vincentown	Carlton Haines, R. D., Vincentown.
Washington	Gilbert H. Irons, Lower Bank	Mark C. Sooy, Green Bank.
Westhampton	Chas. F. Gaskill, R. D., Mt. Holly	Firman Dubell, R. D. Mt. Holly.
Willingboro	A. Hansell, Jr., R. D., Burlington	Joseph E. Bishop, R. D., Burlington.
Woodland	Jacob Dunfee, Chatsworth	Fred V. Dunfee, Chatsworth.

ASSESSORS AND COLLECTORS IN CAMDEN COUNTY.

County Collector, John W. Sell, Camden.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Audubon Bor.	H. B. Beckley, Audubon	Robt. Creighton, Jr., Audubon.
Berlin	X. F. Ottiger, Berlin	Laurence Muller, Berlin.
City of Camden	Wilbur B. Ellis, Camden	John S. Roberts, Camden.
	John W. Donges, Camden	
	Wm. H. Davis, Camden	
	Wm. D. Vanaman, Camden	
	F. Walter Toms, Camden	
Centre	Joseph E. Haines, Mt. Ephraim	Wm. F. Ogden, Mt. Ephraim.
Chesilhurst Bor.	B. Weigand, R. F. D., Waterford	Simon Kohout, Chesilhurst.
Collingswood Bor.	Frank A. Souder, Jr., Collingswood	Robert S. Duff, Collingswood.
Clementon	Geo. W. Evans, Lindenwold	J. W. Davis, Clementon.
Delaware	Wm. Graff, Haddonfield	Joseph Peacock, Haddonfield.
Gloucester	Joseph E. Powell, Sicklerville	Schuyler C. Godfrey, Blackwood.
Gloucester City	John A. Cogan, Gloucester City	Harris C. Powell, Gloucester City.
	Frank Butler, Gloucester City	
	Lewis T. Groves, Gloucester City	
Haddonfield Bor.	Wm. H. Harrison, Haddonfield	Chas. E. Magill, Haddonfield.
Haddon	J. M. Ackley, Westmont	Jas. St. C. Williams, Westmont.
Haddon H'ts Bor.	Edward L. Chew, Haddon Heights	Chas. F. Cottringer, Haddon Heights.
Laurel Springs Bor.	Wm. F. Hand, Laurel Springs	C. N. Schneider, Laurel Springs.
Merchantville Bor.	M. B. Rudderow, Merchantville	Harry K. Oakford, Merchantville.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Magnolia Bor.	John H. Jackson, Magnolia	Thomas A. Graham, Magnolia.
Oaklyn Bor.	Paul F. Newhall, Oaklyn	H. T. Justice, Oaklyn.
Pensauken	J. N. Wilkins, 44th and Westfield Sts., Camden	H. Morgan Hatch, Delair.
Voorhees	R. B. Stafford, Marlton	C. B. Braddock, Gibbsboro.
Winslow	James T. Russell, Cedar Brook	Geo. Blatherwick, Jr., Blue Anchor.
Woodlynne Bor.	Elmer M. Deckman, Woodlynne	Christian C. H. Dupont, Woodlynne.
Waterford	Wm. L. Duble, Atco	Cornelius Greaney, Atco.

ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY.

County Collector, Joseph I. Scull, Ocean City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Avalon Bor.	Claude Mahan, Avalon	W. A. Smith, Avalon.
Cape May City	J. Allen Wales, Cape May City	Walter Fenderson, Cape May City.
Cape May Point	Norman F. Rigor, Cape May Point	John T. Huff, Cape May Point.
Dennis	Rolla Hewitt, Ocean View	H. M. Carroll, Dennisville.
Lower	J. H. Hoffman, Cold Spring	Scott Seymour, Cold Spring.
Middle	V. N. Erickson, Dias Creek	Willetts Corson, C. May Court House.
North Wildwood	Robert Bright, Angelsea	P. L. Peterson, Anglesea.
Ocean City	H. F. Foulds, Ocean City	E. W. Burleigh, Ocean City.
Sea Isle City	W. J. Fox, Sea Isle City	L. Steinmyre, Sea Isle City.
South Cape May	A. J. Rudolph, Cape May City	R. F. Boggs, Cape May City.
Upper	S. G. V. Stephens, Tuckahoe	Alfred Sapp, Petersburg.
West Cape May	Harry Fisher, West Cape May	Harry Ludlam, West Cape May.
Wildwood City	Lynn H. Boyer, Wildwood	R. J. Kay, Wildwood.
Wildwood Crest	Wm. A. Justice, Wildwood Crest	H. W. Lare, Wildwood Crest.
Woodbine	B. Tcherneshafsky, Woodbine	S. H. Goldburg, Woodbine.
Stone Harbor Bor.	Hugh MacMurtrie, Stone Harbor	C. O. Letzkus, Stone Harbor.

ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY.

County Collector, E. P. Bacon, Bridgeton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Bridgeton	Valdemar E. Edwards, Bridgeton.	Wm. H. McGear, Bridgeton.
	Fred P. Knettle, Bridgeton	
	DeVoe Tomlinson, Bridgeton	
City of Millville	Charles Reeves, Jr., Millville	Roland B. Corson, Millville.
	Joshua Cossaboom, Millville	
	Alonzo Moore, Millville	
Commercial	Walter L. Sharp, Port Norris	Lemuel Robbins, Jr., Port Norris.
Deefield	E. R. Parvin, Deerfield	H. L. Woodruff, Bridgeton, R. D. 6.
Downe	Sheppard Campbell, Newport	Benj. S. Joslin, Newport.
Fairfield	Jas. B. Mulford, Fairton	John T. Whiticar, Fairton.
Greenwich	Ethan P. Glaspey, Greenwich	Joseph J. Low, Greenwich.
Hopewell	Charles E. Bowen, Shiloh	A. Van Ayres, Roadtown.
Landis	Ernest E. Howe, Vineland	Gus. E. Smith, Vineland.
Lawrence	Furman B. Sheppard, Cedarville	Wm. M. Brown, Cedarville.
Maurice River	Henry Reeves, Jr., Leesburg	Ellis Boggs, Port Elizabeth.
Stow Creek	Wm. H. Davis, Bridgeton, R 3	T. B. Dixon, Bridgeton, R. D. 3.
Vineland Bor.	Wm. E. Rogers, Vineland	John E. Ruhl, Vineland.

ASSESSORS AND COLLECTORS IN ESSEX COUNTY.

County Collector, Richard W. Booth, Newark.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Newark	Samuel F. Wilson, Newark	Richard J. Franz, Newark.
	R. L. Ross, Newark	
	Thos. E. Preston, Newark	
	John L. Carroll, Newark	
	John Howe, Newark	

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Orange	John P. Lee, Orange	Frank G. Coughtry. Orange.
	John Keaster, Orange	
	Wm. H. Dalton, Orange	
City of E. Orange	D. C. Whitman, East Orange	Louis McCloud, East Orange.
	H. C. Williams, East Orange	
	James Booth, East Orange	
	Wm. A. Day, East Orange	
	Frederick Germann, East Orange	
Town West Orange	Douglas R. Todd, West Orange	Frank A. O'Connor, West Orange.
	Wm. Kerr, West Orange	
	Ernest Woodruff, West Orange	
Town of Bloomfield	Fred. K. Gahs, Bloomfield	Frank Foster, Bloomfield.
	R. D. Rawson, Bloomfield	
	G. B. Milliken, Bloomfield	
Town of Montclair	J. Mooney, Montclair	H. A. Sigler, Montclair.
	Sam. Brewster, Montclair	
Town of Irvington	H. J. Stanley, Irvington	Joseph Harter, Irvington.
Town of Nutley	Albert Weischedel, Nutley	A. H. Van Riper, Nutley.
	John Roth, Nutley	
	Hugh Hallidy, Nutley	
S. Orange Village	Geo. E. Schrieber, South Orange	Geo. W. Schrieber, South Orange.
	Ray. T. Marshall, South Orange	
	S. S. Johnson, South Orange	
South Orange	W. G. Miller, Maplewood	A. L. Conklin, Maplewood.
Town of Belleville	F. A. Neary, Belleville	F. C. Fackrell, Belleville.
Caldwell	H. A. Robinson, Caldwell	Thomas Peer, Caldwell.
Caldwell Bor.	C. E. Hedden, Caldwell	John I. Jacobus, Caldwell.
Livingston	Wm. Rathbun, Livingston	August W. Fund, Livingston.
Millburn	Chas. R. Reeve, Millburn	C. E. Van Fleet, Millburn.
Cedar Grove	A. B. Fretz, Cedar Grove	Willard L. Jacobus, Cedar Grove.
Verona Bor.	W. B. Smith, Verona	A. G. Barter, Verona.
N. Caldwell Bor.	Frank Francisco, Caldwell	W. J. Henderson, Caldwell.
W. Caldwell Bor.	Caleb Crane, West Caldwell	W. Van Ness, Caldwell.
Glen Ridge Bor.	W. E. Smith, Glen Ridge	Francis Burdette, Glen Ridge.
Essex Fells Bor.	Walter S. Speer, Essex Fells	J. A. Speer, Caldwell.
Roseland Bor.	J. Morris Meeker, Roseland	Walter Baldwin, Roseland.

ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY.

County Collector, George E. Pierson, Woodbury.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clayton Bor.	Wilbur S. Roselle, Clayton	Wm. C. Shreve, Clayton.
Deptford	E. K. Turner, Jr., R. D., Sewell	Gilbert I. Kirkbride, Sewell.
East Greenwich	Jas. C. Dawson, Mickleton	Frank D. Henry, Clarksboro.
Elk	Lorenzo Nelson, Monroeville	Kimsey Morgan, Monroeville, R. D.
Franklin	C. H. Lincoln, Vineland, R. D. 1	Ruel L. Nute, Franklinville.
Glassboro	Burris T. Tomlin, Glassboro	Frank R. Stangler, Glassboro.
Greenwich	Jacob M. Allen, Gibbstown	Chas. N. Plum, Gibbstown.
Harrison	George S. Kier, Richwood	G. Wm. Nichol, Mullica Hill.
Logan	Samuel B. Platt, Bridgeport	Wm. F. Justice, Swedesboro, R. D. 1.
Mantua	Richard S. Kincaid, Mantua	Louis J. Carre, Mantua.
Monroe	John W. McClure, Williamstown	A. F. Cliver, Williamstown.
National Park Bor.	Jacob Bentz, National Park	P. B. Milligan, National Park.
Paulsboro Bor.	S. Walter Loucks, Paulsboro	Wm. H. Flowers, Jr., Paulsboro.
Pitman Bor.	Wm. S. Filer, Pitman	J. M. McCowan, Pitman.
South Harrison	D. C. Lippincott, Harrisonville	S. S. Conover, Harrisonville.
Swedesboro Bor.	Wilbert Batten, Swedesboro	Harry Mayhew, Swedesboro.
Washington	George R. Hurff, Turnerville	Brooks Hurff, Sewell, R. D.
Wenonah Bor.	G. W. McCormick, Wenonah	Robert McKeighan, Wenonah.
Westville Bor.	Wm. H. Lawrence, Westville	Jos. W. Pratt, Westville.
West Deptford	Chas. H. Budd, Thorofare, P. O.	Wm. F. Armbruster, Jr., Thorofare.
Woodbury City	Frank B. Garrigues, Woodbury	Ernest Redfield, Woodbury.
	W. E. Keat, Woodbury	
	F. J. W. Brennan, Woodbury	
Woodbury Heights Bor.	A. Beith, Jr., Woodbury Heights	C. C. Beichler, Woodbury Heights.
Woolwich	T. W. Hendrickson, Swedesboro	J. Herbert Sickler, Swedesboro.

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ASSESSORS AND COLLECTORS IN HUDSON COUNTY.

County Collector, Frederic Rider, Jersey City.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Jersey City.	George F. Brensinger, Director of Revenue and Finance, Jersey City	George F. Brensinger, Jersey City.
City of Bayonne..	Mathew T. Cronin, Bayonne	Mathew T. Cronin, Bayonne.
City of Hoboken..	Patrick H. Griffin, Hoboken	Patrick H. Griffin, Hoboken.
North Bergen....	James Nolan, New Durham	Henry Andes, North Bergen.
Secaucus Bor. ...	David Carroll, Secaucus	Lewis Huber, Secaucus.
Town of W. Hoboken	John F. Nolan, Jr., West Hoboken John Boman, West Hoboken Frederick Berke, West Hoboken.	Robert G. Taylor, West Hoboken.
T'n W. New York.	John Veit, West New York H. B. Winterich, West New York James B. Corbett, West New York	Daniel P. Curry, West New York.
Town of Union...	Chas. Singer, Jr., Town of Union Joseph Kreinert, Town of Union. Fred Berenbroick, Town of Union	Thomas McClelland, Town of Union.
Weehawken	John G. Meister, Weehawken	John Callery, Weehawken.
Guttenberg, T'n..	Jos. Cicerale, Guttenberg	James Caulfield, Guttenberg.
Kearny, Town of.	C. F. Zachau, Kearny James Allen, Kearny Jethro E. Zeliff, Kearny	Harry B. Caithness, Kearny.
Harrison, Town..	Joseph A. Riordan, Harrison	Bernard P. Walsh, Harrison.
East Newark Bor.	Daniel J. Delaney, East Newark	Terrence H. O'Donnell, E. Newark.

ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY.

County Collector, Joseph L. Chamberlin, Flemington.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Alexandria	Wm. B. Wean, Milford, R. D	Harry Van Syckle, Milford, R. D.
Bethlehem	John McCrea, Bloomsbury, R. D	M. M. Lott, Hampton, R. D.
Bloomsbury Bor..	John H. Heaney, Bloomsbury	Wm. W. Rutt, Bloomsbury.
Clinton, Town of.	John C. Dalrymple, Clinton	Wm. Teets, Clinton.
Clinton	Howard V. Biggs, Annandale	John D. Hoffman, Lebanon.
Delaware	N. V. Meyers, Sergeantville	John E. Barber, Stockton, R. D. 1.
East Amwell	John J. Horne, Hopewell, R. D	Geo. Strimple, Sr., Ringoes.
Flemington Bor..	James A. Kline, Flemington	Howard Higgins, Flemington.
Franklin	Elwood Nixon, Quakertown	Chas. H. Mathews, Quakertown.
Frenchtown Bor..	Oscar Broderick, Frenchtown	Allison P. Rittenhouse, Frenchtown.
Hampton Bor. ...	Chas. A. Underwood, Hampton	John V. Melick, Hampton.
High Bridge Bor..	Leonard W. Dorland, High Bridge	J. M. Apgar, High Bridge.
Holland	Frank Huff, Milford, R. D	Godfrey Hawk, Bloomsbury, R. D. 1.
Kingwood	Wm. W. Case, Baptistown, R. D	I. Newton Search, Frenchtown, R. D.
Lambertville—	Harry J. Callen, Lambertville Julius A. Vetter, Lambertville	Theo. Balderston, Lambertville.
Lebanon	Irvin Trimmer, Califon, R. D	Daniel Hoppock, Califon, R. D.
Milford Bor.	Wilmer Lawrence, Milford	Charles G. Melick, Milford.
Raritan	Theo. H. Dilts, Three Bridges	James H. Swallow, Ringoes.
Readington	W. T. Hoffman, Whitehouse Station.	Frank A. Cole, Three Bridges.
Stockton Bor. ...	Wm. P. Mason, Stockton	Peter A. Shepherd, Stockton.
Tewksbury	Hezekiah Philhower, Califon	Morris J. Welsh, New Germantown.
Union	Morris Stockton, Pattenburg	Geo. E. Dalrymple, Pattenburg.
West Amwell	Geo. H. Carr, Lambertville, R. D	H. D. Phillips, Lambertville, R. D. 2.

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ASSESSORS AND COLLECTORS IN MERCER COUNTY.

County Collector, Joseph H. Black, Trenton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
East Windsor	William Kirby, Etra	Walter C. Black, Hightstown.
Ewing	Wm. G. V. Haas, Trenton, R. D. 1	Lewis L. Anderson, R. D. 1, Trenton.
Hamilton	Harry M. Rogers, Hamilton Square	Harvey E. Rogers, 1520 Nottingham Way Trenton.
Hightstown Bor.	John R. Shangle, Hightstown	Wm. N. Cunningham, Hightstown.
Hopewell Bor.	Wm. S. Hixon, Hopewell	Irving McDowell, Hopewell.
Hopewell	J. R. Burroughs, Pennington, R. D.	Samuel W. Hart, Harbourton.
Lawrence	Frank Pierson, Lawrenceville	J. M. Berrien, Lawrenceville.
Pennington Bor.	Alvin C. Stover, Pennington	G. W. Clendenning, Pennington.
Princeton Bor.	V. B. Cook, Princeton	H. D. Eldridge, Princeton.
Princeton	J. H. Warren, Princeton	Edgar Hunt, Princeton, R. D.
Trenton	Robert R. Volk, Trenton Charles H. Metzger, Trenton John C. Nevius, Trenton	C. J. Schwartz, Trenton.
Washington	C. N. Hutchinson, Robbinsville	R. D. Perrine, Windsor.
West Windsor	H. J. Coleman, R. D. 2, Trenton	David D. Bergen, Dutch Neck.

ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY.

County Collector, Edward Burt, New Brunswick.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
C'y N. Brunswick	W. G. Howell, New Brunswick Abram Jelin, New Brunswick F. B. Tappen, New Brunswick	J. H. Ridgeway, New Brunswick
City Perth Amboy	Max Giblan, Perth Amboy Wm. Quigley, Perth Amboy Justus Kaletsch, Perth Amboy	Matthew T. Smith, Perth Amboy.
City South Amboy	Edward Dewan, South Amboy John Sutliff, South Amboy Louis F. Meinzer, South Amboy	Frederick Deibert, South Amboy.
Cranbury	C. R. Wicoff, Cranbury	Wm. F. Perrine, Cranbury.
Dunellen Bor.	J. H. L. Peters, Dunellen	Isaac J. Stites, Dunellen.
East Brunswick	Henry Warnsdorfer, New Brunswick, R. D. 3	George D. Rue, Old Bridge.
Helmetta Bor.	Albert Schuyler, Helmetta	John Rothhar, Helmetta.
Highland P'k Bor.	Clarence W. Harra, New Brunswick	Benj. F. Gebhardt, Highland Park.
Jamesburg Bor.	Wm. E. Paxton, Jamesburg	John Erhart, Jamesburg.
Madison	D. Halsted Brown, Old Bridge, R. 1	Edward Barker, Matawan.
Metuchen Bor.	J. W. Breen, Metuchen	B. D. Ford, Metuchen.
Middlesex Bor.	Wm. D. Voorhees, Bound Brook	Neilson M. Giles, Bound Brook.
Milltown Bor.	Chas. M. Snediker, Milltown	Chas. Sevenhair, Milltown.
Monroe	R. R. Vandenburgh, Prospect Plains	Abijah Applegate, Prospect Plains.
North Brunswick	John A. Bodine, Franklin Park	Isaac V. Williamson, New Brunswick
Piscataway	Geo. W. Coriell, New Market	Wm. Hamilton, South Plainfield.
Raritan	W. T. Woerner, Metuchen	E. B. Tappen, R.D. 1, New Brunswick.
Roosevelt Bor.	J. H. Nevill, Chrome	Chas. A. Brady, Carteret.
Sayreville	P. F. McCutcheon, Sayreville	Henry Arleth, Sayreville.
South Brunswick	Wm. Perkins, Kingston	R. A. Snedeker, Dayton.
South River Bor.	Charles R. Coombs, South River	August Nuss, South River.
Spotswood Bor.	Nelson E. Jolly, Spottswood	Thomas J. Brown, Spottswood.
Woodbridge	B. J. Dunigan, Woodbridge	L. M. Campbell, Woodbridge.

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ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY.

County Collector, Charles F. McDonald, Englishtown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
(Cities.)		
Asbury Park	William E. Harrison, Asbury Park.	William E. Harrison, Asbury Park.
Long Branch	Stephen A. Nelson, Long Branch	Frank L. Howland, Long Branch.
(Townships.)		
Atlantic	James P. Desmond, Colt's Neck	Chas. Sherman, Colt's Neck.
Eatontown	Wm. E. Morris, Eatontown	Edward Hendrickson, Eatontown.
Freehold	Clark Conine, Freehold	William D. Hulse, Freehold.
Holmdel	A. L. McLees, Holmdel	Wm. M. Ackerson, Hazlet.
Howell	Jas. H. Butcher, R. D. 2, Freehold	Fred D. Barkalow, Adelphia.
Manalapan	Henry W. Herbert, Englishtown	Arthur C. Errickson, Englishtown.
Marlboro	W. C. McElwaine, Englishtown, R. 1.	Chas. E. Conover, Wickatunk.
Matawan	Chas. A. Niedlinger, Matawan	Geo. F. Keller, Cliffwood.
Middletown	Omar Sickles, Navesink	John M. West, Middletown.
Millstone	Geo. J. Ely, Sr., Cranbury, R. D.	R. G. Strahan, Clarksburg.
Neptune	James L. Thompson, West Grove, Asbury Park	Walter H. Gravatt, 75 So. Main St., Asbury Park.
Ocean	Harry G. Van Note, Oakhurst	Harry F. Davis, Oakhurst.
Raritan	Herman L. Lehr, Keansburg	Geo. B. Roberts, Keyport.
Shrewsbury	Harry G. Borden, Shrewsbury	Edwin Hobbs, Little Silver.
Upper Freehold	G. Harry Kirby, Allentown	C. Gordon Hyers, Cream Ridge.
Wall	Geo. E. Rogers, Belmar, R. D	Edw. A. Sexsmith, Belmar, R. D.
Freehold, Town.	Robert N. Senter, Freehold	Chas. V. DuBois, Freehold.
(Boroughs.)		
Allenhurst	Joseph Hoffman, Allenhurst	Joseph G. Havens, Allenhurst.
Allentown	Geo. A. Longshore, Allentown	Edw. Dilatush, Allentown.
Atlantic Highl'ds.	T. H. Leonard, Atlantic Highlands	Edgar H. Cook, Atlantic Highlands.
Avon-by-the-Sea	F. R. Casner, Avon-by-the-Sea	Leroy Sofield, Avon-by-the-Sea.
Belmar	George G. Titus, Belmar	Abram Borton, Belmar.
Bradley Beach	Bernard V. Poling, Bradley Beach	Bernard V. Poling, Bradley Beach.
Deal	George A. Frick, Deal Beach	Edward H. Rueben, Deal Beach.
Englishtown	Ira D. Hulsart, Englishtown	D. R. Richmond, Sr., Englishtown.
Fair Haven	William Churchin, Fair Haven	Geo. W. Smith, Fair Haven.
Farmingdale	R. Baird Tilton, Farmingdale	John R. Allaire, Farmingdale.
Highlands	Abram J. Parker, Highlands	Grandin V. Johnson, Highlands.
Keyport	W. Conover Smith, Keyport	Chas. R. Davis, Keyport.
Manasquan	James H. Rice, Manasquan	R. Frank Newman, Manasquan.
Matawan	Bert Cartan, Matawan	Forman R. Thompson, Matawan.
Monmouth Beach.	N. Lockwood, Sr., Monmouth Beach.	John McWood, Jr., Monmouth Beach.
Neptune City	A. Frank Bennett, Avon	E. M. Beutell, Avon.
Red Bank	Lester E. McQueen, Red Band	Wm. M. Thompson, Red Bank.
Rumson	Victor A. Ligier, Oceanic	Tunis S. Barkuloo, Oceanic.
Sea Bright	James A. Ryan, Sea Bright	D. W. Bedford, Sea Bright.
Spring Lake	Benj. Y. Patterson, Spring Lake	W. W. Trout, Spring Lake.
W. Long Branch	Harry Hulick, Long Branch	Geo. L. Gibbs, Long Branch.

ASSESSORS AND COLLECTORS IN MORRIS COUNTY.

County Collector, Joseph F. McLean, Butler.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
(Towns.)		
Boonton	George W. Blanchard, Boonton	George M. Mutchler, Boonton.
Dover	Edward Jenkins, Dover	James T. Lowe, Dover.
Morristown	Stephen C. Griffith, Morristown	C. Raymond Shelley, Morristown.
(Townships.)		
Boonton	E. H. Stickle, R. D. 2, Boonton	John W. Allen, Boonton.
Chatham	J. Herbert Bebout, Madison	Dayton Baldwin, Chatham.
Chester	J. Cecil Hoffman, Chester	Jos. W. Croot, Chester.
Denville	Joseph Ellsworth, Denville	Geo. D. Van Order, Denville.
Hanover	Stanley H. Lyon, Morris Plains	E. Halsey Ball, Boonton, R. D.
Jefferson	Thomas Bright, R. D., Wharton	Wm. Willis, Wharton, R. D.
Mendham	Geo. W. Savadge, Brookside	M. Fred Babbitt, Mendham.
Montville	Fred Van Duyne, Towaco	Frank L. Jacobus, Towaco.
Morris	Thomas T. Sands, Morristown	Martin R. O'Keefe, Morristown.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Mt. Olive	Hezekiah Smith, Flanders	R. H. Stephens, Mt. Olive.
Passaic	Henry R. King, Stirling	Wm. H. Smith, New Vernon.
Pequannock	Alfred Gilland, Pompton Plains	Chas. W. Mandeville, Lincoln Park.
Randolph	Ellison Coe, Mt. Freedom	Harry T. Curnow, R. D. 2, Dover.
Rockaway	Wm. Winters, Hibernia	Nelson Smith, Hibernia.
Roxbury	Ed. W. Kilpatrick, Succasunna	John F. Sheer, Ledgewood.
Washington (Boroughs.)	Geo. H. Sliker, Port Murray, R. D.	Lyman Kice, German Valley.
Butler	Geo. B. Williams, Butler	Allen Looker, Jr., Butler.
Chatham	Walter V. Sayre, Chatham	Geo. V. Lum, Chatham.
Florham Park	Wm. V. Tunis, Florham Park	Frederic A. Cory, Florham Park.
Madison	Samuel Brant, Madison	F. Irving Morrow, Madison.
Mendham	John H. Quimby, Mendham	Frank McMurtry, Mendham.
Mt. Arlington	Frank L. Shafer, Mt. Arlington	F. H. Tappen, Mt. Arlington.
Netcong	A. Austin King, Netcong	R. J. Pettit, Netcong.
Rockaway	Wm. A. Parliman, Rockaway	Daniel Brooks, Rockaway.
Wharton	Charles H. Porter, Wharton	John Kernick, Wharton.

ASSESSORS AND COLLECTORS IN OCEAN COUNTY.

County Collector, J. Goodrich Holman, Whitesville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Barnegat City	J. H. Frick, Barnegat City	Wm. H. Bailey, Barnegat City.
Bay Head	Julius Foster, Bay Head	Julius Foster, Jr., Bay Head.
Beach Haven	Wm. F. Beers, Beach Haven	Henry S. C. Hewitt, Beach Haven.
Berkeley	J. Lester Yoder, Toms River	Ernest L. Worth, Bayville.
Brick	J. A. Dorsett, West Point Pleasant	Wm. F. Harvey, Point Pleasant.
Dover	L. B. Gravitt, Toms River	A. L. Wardell, Toms River.
Eagleswood	P. R. Sprague, West Creek	C. C. Cranmer, West Creek.
Harvey Cedars	Edward Neuendorf, Harvey Cedars	J. Fentmore, Harvey Cedars.
Island Heights	Wm. T. McKaig, Island Heights	Samuel E. Leming, Island Heights.
Jackson	Walter S. Hendrickson, Cassville	Gilbert Clayton, R. D. 3, Freehold.
Lacey	B. F. Mathews, Forked River	Claude D. Updyke, Forked River.
Lakewood	John Lane, Lakewood	T. J. Elmer, Lakewood.
Lavallette	James D. Ferris, Lavallette	Andrew B. Kean, Lavallette.
Little Egg Harbor	J. C. Parker, Parkertown	Chas. Commings, Parkertown.
Long Beach	Geo. J. Cushing, 1007 Lincoln Bldg., Philadelphia, Pa.	H. Earl McConnell, Beach Haven.
Manchester	Oliver D. Imley, Lakehurst	W. H. Cruser, Lakehurst.
Mantoloking	Runyon Collie, Mantoloking	Wm. B. Semonds, Mantoloking.
Ocean	W. B. Wilkins, Waretown	B. F. Predmore, Waretown.
Plumsted	Geo. Hartshorn, New Egypt	Wm. G. Van Horn, New Egypt.
Pt. Pleasant B'h.	H. B. Knight, Point Pleasant	Fred. G. Havens, Point Pleasant.
Sea Side Hghts.	J. C. Tindall, Sea Side Heights	Clyde C. Marcey, Sea Side Heights.
Sea Side Park	C. Watson Mathews, Sea Side Park	Frank Hewitt, Sea Side Park.
Stafford	Geo. F. Pharo, Manahawkin	Luke A. Courtney, Manahawkin.
Surf City	Thos. P. Callahan, Surf City	J. W. Donahoe, Surf City.
Tuckerton	W. Otis Jones, Tuckerton	Samuel Anderson, Tuckerton.
Union	M. M. Olnowich, Barnegat	Henry A. Talbert, Barnegat.

ASSESSORS AND COLLECTORS IN PASSAIC COUNTY.

County Collector, John L. Conklin, Paterson.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
City of Paterson	Maurice J. Angland, Paterson	George F. Wright, Paterson.
	James M. Fortune, Paterson	
	Franklin Boyle, Paterson	
	Geo. D. Mitchell, Paterson	
	John Colfer, Paterson	
City of Passaic	James T. Boyle, Passaic	Arthur D. Bolton, Passaic.
	John Woods, Passaic	
	Louis Lipschitz, Passaic	
	Aaron Witte, Passaic	
Acquackanonk	Richard Berry, Clifton	S. G. Thornburn, Clifton.
Little Falls	James Steel, Little Falls	I. Nelson Warman, Little Falls.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Wayne	Thomas D. Ryerson, Wayne	Geo. D. Roat, R. D. 1, Paterson.
West Milford	John M. Weaver, Newfoundland	Moses Post, Newfoundland.
Pompton	Joseph C. Beam, Midvale	S. I. Goodfellow, Midvale.
Pompton Lakes B.	Geo. W. Mickens, Pompton Lakes	Fred W. Gregg, Pompton Lake.
Hawthorne Bor.	Fritz Kern, Hawthorne	Wm. C. Van Stone, Hawthorne.
Totowa Bor.	Henry R. Crews, R. D. 1, Paterson	John W. Sutton, R. D. 1, Paterson.
N. Haledon Bor.	Emil Brautigam, North Haledon	F. A. Thornley, R. D. 3, Paterson.
Prospect Park Bor.	P. Hofstra, 309 N. 11th St., Paterson.	P. Pousma, 59 Hooper St., Paterson.
Haledon Bor.	Wm. Buschmann, Jr., Haledon	Henry Atkinson, Haledon.
W. Paterson Bor.	D. Smith, 117 Nagle St., Paterson	Edward G. Roome, West Paterson.

ASSESSORS AND COLLECTORS IN SALEM COUNTY.

County Collector, A. Smith Reeves, Salem.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Alloway	H. M. Loveland, R. D. 8, Bridgeton.	Wade Ewan, Alloway.
Elsinboro	Wm. D. Griscom, Salem	Jas. Stackhouse, Salem.
Elmer	Frank Stites, Elmer	C. P. Creamer, Elmer.
L. Penns Neck	Chas. Casperson, Pennsville	Henry Stanley, Pennsville.
L. Alloways Creek	Edward Hancock, Hancock's Bridge	H. Norman Fogg, Hancock's Bridge.
Mannington	Elmer Griscom, Salem	Chas. R. Hires, Salem.
Oldmans	Geo. S. Justice, Pedricktown	Carl B. Green, Pedricktown.
Pittsgrove	Geo. Schalick, Centerton	Jas. W. Golder, Centerton.
Pilesgrove	Maxwell Buzby, Woodstown	Edw. Humphreys, Sharptown.
Penn's Grove	David English, Penns Grove	Walter A. Hunt, Penns Grove.
Quinton	C. A. Miller, Quinton	Jos. Thompson, Jr., Quinton.
Upper Penns Neck	Homer Wright, Penns Grove	Herman Day, Penns Grove.
Upper Pittsgrove	R. A. Robinson, Monroeville	S. M. Heritage, Elmer.
Woodstown	Jonas C. Chew, Woodstown	D. Russell Stratton, Woodstown.
Salem	Norman Whitsell, Salem J. C. Merrick, Salem Wm. Mifflin, Salem	R. N. Vanneman, Salem.

ASSESSORS AND COLLECTORS IN SOMERSET COUNTY.

County Collector, E. B. Allen, Somerville.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Bedminster	Harry McMurtry, Somerville	Thomas Moore, Bedminster.
Bernards	Jos. A. Kronenburg, Bernardsville	Robert Kay, Liberty Corner.
Branchburg	Wm. Higgins, North Branch Station.	John Ritchie, Neshanic Station.
Bridgewater	John Slattery, Raritan	Abram Amerman, Raritan.
Bound Brook Bor.	Wm. Schure, Bound Brook	Eldridge R. Fuller, Bound Brook.
Franklin	Cornelius Cadmus, Franklin Park	Edwin Garretson, East Millstone.
Hillsborough	W. Walter French, Millstone, R. D.	Christopher G. Horner, Neshanic.
Montgomery	C. B. Allshouse, Skillman, R. D.	A. S. Hagaman, Skillman, R. D.
Millstone Bor.	S. M. Wicoff, Millstone	E. M. Davis, Millstone.
North Plainfield	John Hermann, North Plainfield	Melvin H. Cleaves, Watchung.
N. Plainfield Bor.	J. H. Cooley, M. D., Plainfield	J. K. Arnold, Plainfield.
Peapack & Gladstone Bor.	Wm. H. Tiger, Gladstone	D. C. Smith, Peapack.
Rocky Hill Bor.	Geo. W. Mason, Rocky Hill	Malvern Reeve, Rocky Hill.
S. Bound Brook Bor.	William J. Ayres, S. Bound Brook	Jacob Beyer, Bound Brook.
Somerville Bor.	Bogert T. Conkling, Somerville	Jacob K. Brokaw, Somerville.
Warren	George Bowers, Warrenville	Harry C. Zaiser, Plainfield, R. D. 3.

ASSESSORS AND COLLECTORS IN SUSSEX COUNTY.

County Collector, Lewis S. Iliff, Newton.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Andover	Wm. H. Fritts, Newton, R. D.	Geo. M. Hendershot, R. D. 3, Newton.
Andover Bor.	Wm. E. Willson, Andover	Augustus McMickle, Andover.
Branchville Bor.	Wm. P. Ellett, Branchville	Wm. C. Cook, Branchville.
Byram	Wm. Sickles, Stanhope	E. W. Spranger, R. D. 1, Andover.
Frankford	Geo. W. Smith, R. D. 1, Augusta	Thos. C. Roe, Augusta.

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Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Franklin Bor.	P. W. Henderson, Franklin	James I. Crane, Franklin.
Fredon	W. N. Westbrooke, R. D. 1, Newton.	Harry G. Willson, R. D. 1, Newton.
Green	I. L. Labar, Tranquility	Howell Hamilton, R. D. 1, Newton.
Hampton	John W. Thompson, Newton	Willard A. Yetter, Halsey.
Hardyston	Nicholas Farber, Hamburg	Lewis W. McPeek, Hamburg.
Hopatcong Bor.	Perley E. Boomer, Landing	Howard C. Condit, Landing.
La Fayette	Wm. S. Vought, La Fayette	Chas. E. Mackerley, La Fayette.
Montague	G. McCarty, Port Jervis, N. Y., R. D. 1	Loren C. Cook, Port Jervis, N. Y. R. D. 1.
Newton	A. V. B. Mackerley, Newton	Albert Grover, Newton.
Ogdensburg Bor.	Leonard A. Sweeney, Ogdensburg	D. L. Dolan, Ogdensburg.
Sandyston	W. H. Van Sickle, Bevans	Frank McKeeby, Layton.
Sparta	Seymour Pullis, Sparta	Aaron W. Littell, Houses.
Stanhope Bor.	John N. Woolston, Stanhope	Edward Arndt, Stanhope.
Stillwater	O. Van Horn, Stillwater	W. S. Huff, Middleville.
Sussex Bor.	E. Willis Clark, Sussex	Peter V. Hammond, Sussex.
Vernon	R. D. Simpson, McAfee	Andrew S. Drew, Vernon.
Walpack	Jos. W. Bunnell, Walpack Centre	Edward Darrone, Flatbrookville.
Wantage	Simeon N. Parcell, Sussex	Frank T. Snook, Papakating.

ASSESSORS AND COLLECTORS IN UNION COUNTY.

County Collector, N. R. Leavitt, Elizabeth.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Clark	W. J. Thompson, R. D. 1, Rahway	Geo. Holland, Picton.
Cranford	F. R. Swackhamer, Cranford	T. A. Crane, Cranford.
C'y of Elizabeth—		
First Ward	Thomas Flynn, Elizabeth	John J. McGrath, Elizabeth.
Second Ward	John P. Clancy, Elizabeth	
Third Ward	John P. Leonard, Elizabeth	
Fourth Ward	Hugh F. Boyle, Elizabeth	
Fifth Ward	Charles B. Houck, Elizabeth	
Sixth Ward	Charles J. Mahan, Elizabeth	
Seventh Ward	Adam Schmidt, Elizabeth	
Eighth Ward	Wm. J. Motley, Elizabeth	
Ninth Ward	Walter Zimmerman, Elizabeth	
Tenth Ward	Robert J. McNair, Elizabeth	
Eleventh Ward	Harry L. Weaver, Elizabeth	
Twelfth Ward	Theodore C. Pfarrer, Elizabeth	
Fanwood	Geo. H. Johnston, Scotch Plains	John Z. Hatfield, Scotch Plains.
Fanwood Bor.	H. C. Young, Fanwood	Chas. Scheelen, Fanwood.
Garwood Bor.	Joseph Deremer, Garwood	D. F. Snyder, Garwood.
Hillside	John Leyser, Lyons Farms	David Doremus, Lyons Farms.
Kenilworth Bor.	Wm. J. Hoilles, Kenilworth	A. H. Letzler, Kenilworth.
Mountainside Bor.	Christian Fritz, Jr., Mountainside	J. M. Schoonover, Mountainside.
Linden	Albert Webber, Linden	Wm. Cook, Linden.
Linden Borough.	A. H. Dabb, Linden	Frederick G. Blancke, Linden.
New Providence	David Hardy, R. D., Scotch Plains	W. Johnson, Berkeley Heights.
New Providence Bor.	William Woodruff, New Providence	A. C. Doty, New Providence.
C'y of Plainfield—		
First Ward	Thomas J. Hughes, Plainfield	William R. Townsend, Plainfield.
Second Ward	Harry C. Runyon, Plainfield	
Third Ward	John G. McLaughlin, Plainfield	
Fourth Ward	Henry Liefke, Plainfield	
City of Rahway—		
First District	Peter Tillman, Rahway	William L. Helmstaeder, Rahway.
Second District	Charles A. Grove, Rahway	
Third District	John H. Stephan, Rahway	
Roselle Bor.	Wm. A. Mulford, Roselle	Henry Cashmore, Roselle.
Roselle Park Bor.	Benj. Brown, Roselle Park	Harry F. Langhans, Roselle Park.
Springfield	L. T. Terry, Springfield	O. D. Sickley, Springfield.
City of Summit—		
First District	Norman S. Garris, Summit	William Schultze, Summit.
Second District	Stephen Mullen, Summit	
Third District	A. M. Jones, Summit	
Union	Frederick Stone, Union	David M. Potter, Union.
Westfield, Town—		
First District	Chas. H. Denman, Westfield	Addison H. Clark, Westfield.
Second District	Ernest Wilcox, Westfield	
Third District	Eugene Hanford, Westfield	

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ASSESSORS AND COLLECTORS IN WARREN COUNTY.

County Collector, H. O. Carhart, Blairstown.

Taxing District.	Assessor—P. O. Address.	Collector—P. O. Address.
Allamuchy	George Hartman, Allamuchy	George W. Gibbs, Allamuchy.
Alpha	H. A. Seifert, Alpha	James J. Cullen, Alpha.
Belvidere	A. B. Searles, Belvidere	George Widenor, Jr., Belvidere.
Blairstown	Joseph A. Dugan, Blairstown	Frank G. Everitt, Blairstown.
Franklin	Chas. A. Hoagland, Asbury	Frank H. Osmun, Asbury.
Frelinghuysen	J. W. Vasbinder, Johnsonburg	S. H. Ramsey, R. D. 1, Newton.
Greenwich	Jesse Oberly, Stewartsville	F. H. Metler, Stewartsville.
Hackettstown	M. M. Corcoran, Hackettstown	J. H. Vascelius, Hackettstown.
Hardwick	Austin R. Mott, Marksboro	Wm. M. Warner, Blairstown.
Harmony	Wm. S. Hoffman, R. D., Washington	Geo. A. Buchman, Stewartsville.
Hope	Chas. R. Westbrooke, Hope	E. J. Winters, Hope.
Independence	R. A. Parks, Great Meadows	Floyd A. Linaberry, Vienna.
Knowlton	Wm. B. Gilbert, Columbia	Wm. Decue, Columbia.
Lopatcong	Stanley Drake, R. D., Phillipsburg	E. F. Schiffert, R. D., Phillipsburg.
Mansfield	John C. Beaty, Port Murray, R. D.	Wm. A. Flock, Hackettstown.
Oxford	Geo. Decker, Jr., Oxford	Thomas E. Cryam, Jr., Oxford.
Pahaquarry	Isaac E. Wildrick, Millbrook	Norman Depue, Millbrook.
Phillipsburg	W. F. Henry, Phillipsburg	Hector R. Britton, Phillipsburg.
Pohatcong	W. I. Jacoby, Finesville	C. N. Brokaw, Alpha.
Washington	John B. Scott, Washington	William Burd, Washington.
Washington Twp.	Elmer C. Snyder, Washington, R. D.	Wm. R. Wycoff, Washington.
White	D. S. Spangenburg, Belvidere, R. D.	Levi C. Mackey, Belvidere, R. D.

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APPENDIX No. 2.

ABSTRACTS OF RATABLES
For the Year 1916.

Containing Valuations of Real and Personal Property, Including Second-Class Railroad Property, Deductions for Debt, Exemptions, Polls, Tax Rates and Apportionment of State School, County and Local Taxes.

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1916.

TAXING DISTRICTS.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.
	Acres.	Lots.						
Absecon, 1st Ward	1,435	972	$82,175 00	$81,300 00	$163,475 00	.....	$22,125 00	$185.600 00
Absecon, 2nd Ward	.....	.....	123,958 00	130,315 00	254,273 00	$6,893 00	18,125 00	279,291 00
Atlantic City	2,919	17,500	56,679,420 00	31,018,200 00	87,697,620 00	1,745,641 00	5,311,500 00	94,754,761 00
Buena Vista Township	29,749.55	3,180	331,175 00	418,375 00	749,550 00	16,515 00	71,100 00	837,165 00
East Atlantic City, 1st Ward	1,107	2,250	101,770 00	5,370 00	107,140 00	.....	1,390 00	108,530 00
East Atlantic City, 2nd Ward	.....	3,578	170,181 00	8,275 00	178,456 00	615 00	1,050 00	180,121 00
Egg Harbor City	4,625	38,750	319,687 31	570,355 00	890,042 31	1,405 00	190,333 00	1,081,780 31
Egg Harbor Township	36,466.75	25,738	999,875 00	224,500 00	1,224,375 00	82,380 00	86,700 00	1,393,455 00
Folsom Borough	5,314.25	627	60,750 00	17,575 00	78,325 00	1,657 00	2,550 00	82,532 00
Galloway Township	38,745.50	16,005	605,455 00	298,850 00	904,305 00	12,726 00	75,250 00	992,281 00
Hamilton Township	70,140	12,200	632,950 00	287,400 00	920,350 00	59,404 00	187,971 00	1,167,725 00
Hammonton Town	24,703.89	.....	1,162,985 00	1,287,875 00	2,450,860 00	23,756 00	282,275 00	2,756,891 00
Linwood Borough	1,575.50	286	133,460 00	165,925 00	299,385 00	1,927 00	34,675 00	335,987 00
Longport City	.....	.....	605,405 34	316,125 00	921,530 34	20,436 00	35,425 00	977,391 34
Margate City	.....	5,445	2,399,897 00	192,411 34	2,592,308 34	3,083 00	42,593 00	2,637,984 34
Mullica Township	32,681	.....	227,831 00	129,906 00	357,737 00	6,081 00	52,284 00	416,102 00
Northfield City, 1st Ward	499.84	677	169,772 00	65,075 00	234,847 00	6,523 00	28,523 00	269,893 00
Northfield City, 2nd Ward	1,131.75	1,071	95,400 00	93,975 00	189,375 00	.....	32,675 00	222,050 00
Pleasantville, 1st Ward	670	4,050	704,025 00	570,610 00	1,274,635 00	47,981 00	214,750 00	1,537,366 00
Pleasantville, 2nd Ward	331	2,547	671,460 00	598,430 00	1,269,890 00	.....	147,190 00	1,417,080 00
Port Republic, 1st Ward	1,114 ¼	55	8,345 00	29,000 00	37,345 00	.....	5,650 00	42,995 00
Port Republic, 2nd Ward	2,691	.....	33,080 00	17,475 00	50,555 00	.....	6,620 00	57,175 00
Somers Point, 1st Ward	163	1,770	290,295 00	86,850 00	377,145 00	24,455 00	38,201 12	439,801 12
Somers Point, 2nd Ward	1,432	3,438	275,782 00	87,875 00	363,657 00	.....	8,430 00	372,087 00
Ventnor City, 1st Ward	330	4,561	2,250,239 00	1,381,505 00	3,631,744 00	.....	301,980 00	3,933,724 00
Ventnor City, 2nd Ward	21,967	4,237	2,727,280 00	852,610 00	3,579,890 00	22,541 00	128,940 00	3,731,371 00
Weymouth Township	36,105	.....	192,247 00	61,190 00	253,437 00	1,483 00	17,900 00	272,820 00
Totals	315,897.53	238,937	$72,054,899 65	$38,997,352 34	$111,052,251 99	$2,085,502 00	$7,346,205 12	$120,483,959 11

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1916—Continued.

TAXING DISTRICT.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.	PROPERTY EXEMPT FROM TAXATION.				
					Public Schools.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.
Absecon, 1st Ward	$8,348 50			141	$21,500 00	$1,000 00	$14,850 00	$1,900 00	$39,250 00
Absecon, 2nd Ward		$170 00	$456,712 50						
Atlantic City	787,101 00	465,001 00	94,432,661 00	9,542	817,850 00	1,783,700 00	1,434,300 00		4,035,850 00
Buena Vista Township	270 00	1,556 00	838,451 00	811	20,975 00		16,300 00	1,050 00	38,325 00
East Atlantic City, 1st Ward				8	520 00	1,040 00			1,560 00
East Atlantic City, 2nd Ward			288,651 00	10		3,000 00			3,000 00
Egg Harbor City	10,730 00		1,071 050 31	583	17,300 00	17,400 00	31,500 00		66,200 00
Egg Harbor Township	12,115 00	10,471 00	1,391,811 00	353	47,550 00		18,550 00	2,900 00	69,000 00
Folsom Borough			82,532 00	57	1,050 00	100 00	2,300 00		3,450 00
Galloway Township	560 00	520 00	992,241 00	465	5,125 00	200 00	5,725 00	1,500 00	12,550 00
Hamilton Township		496 00	1,168,221 00	552	20,800 00	128,000 00	24,300 00	5,200 00	178,300 00
Hammonton Town	50 00	5,686 00	2,762 527 00	1,185	89,950 00	156,925 00	57,950 00	2,500 00	307,325 00
Linwood Borough		308 00	336,295 00	190	12,600 00	1,300 00	5,200 00	100 00	19,200 00
Longport City	61,450 00	233 00	916,174 34	46		9,000 00	17,275 00		26,275 00
Margate City	85,725 00	963 00	2,553,222 34	93	35,576 34	58,085 00	2,570 00		96,231 34
Mullica Township	130 00		415,972 00	246	6,800 00	2,600 00	7,500 00	800 00	17,700 00
Northfield City, 1st Ward				90		61,477 00	1,375 00		62,852 00
Northfield City, 2nd Ward	4,370 00	1,828 00	489,401 00	120	13,150 00	36,650 00			49,800 00
Pleasantville, 1st Ward				650	58,200 00	79,000 00	31,650 00	4,500 00	173,350 00
Pleasantville, 2nd Ward	50,039 10	34,635 00	2,939,041 90	555	85,150 00		55,500 00	10,950 00	151,600 00
Port Republic, 1st Ward				45	950 00		8,125 00	225 00	9,300 00
Port Republic, 2nd Ward	75 00		100,095 00	65					
Somers Point, 1st Ward		245 00		106			620 00		620 00
Somers Point, 2nd Ward	12,425 00		799,708 12	112	22,000 00	5,000 00	3,800 00		30,800 00
Ventnor City, 1st Ward				187	60,100 00		11,700 00		71,800 00
Ventnor City, 2nd Ward	52,325 00	331 00	7,613,101 00	235		317,140 00	25,660 00		342,800 00
Weymouth Township	1,350 00		271,470 00		6,400 00		5,675 00	1,035 00	13,110 00
Totals	$1,087,063 60	$522,443 00	$119,919 338 51	16,447	$1,343,546 34	$2,661,617 00	$1,782,425 00	$32,660 00	$5,820,248 34

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Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1916—Concluded.

TAXING DISTRICT.	APPORTIONMENT OF TAXES. State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	Total Tax Rate per $100 Valuation.	County Poor Tax.
Absecon, 1st Ward							
Absecon, 2nd Ward	$1,227 15	$1,808 02	$7,375 00	$103 75	$7,271 25	$2.23041	$62 64
Atlantic City	253,728 30	373,836 99	1,558,976 53	8,742 50	1,550,234 03	2.29834	
Buena Vista Township	2,252 87	3,319 25	12,500 00	108 75	12,391 25	2.15940	114 99
East Atlantic City, 1st Ward							
East Atlantic City, 2nd Ward	775 57	1,142 70	3,900 00		3,900 00	2.02937	39 59
Egg Harbor City	2,877 80	4,240 10	16,772 13	402 50	16,369 63	2.16929	
Egg Harbor Township	3,739 65	5,509 85	19,750 00		19,750 00	2.09480	190 89
Folsom Borough	221 75	326 75	1,385 00		1,385 00	2.35646	11 35
Galloway Township	2,666 10	3,928 04	11,210 00		11,210 00	1.80794	136 10
Hamilton Township	3,138 87	4,624 75	16,825 00	146 25	16,678 75	2.10682	160 25
Hammonton Town	7,422 54	10,936 28	49,180 67	850 00	48,330 67	2.41899	
Linwood Borough	903 58	1,331 31	5,301 51		5,301 51	2.25668	46 12
Longport City	2,461 64	3,626 91	21,890 75		21,890 75	2.86263	
Margate City	6,860 18	10,107 59	59,909 39		59,909 39	2.92748	350 17
Mullica Township	1,117 66	1,646 73	5,617 50		5,617 50	2.02805	57 05
Northfield City, 1st Ward							
Northfield City, 2nd Ward	1,314 96	1,937 42	5,715 00		5,715 00	1.83846	67 12
Pleasantville, 1st Ward							
Pleasantville, 2nd Ward	7,896 82	11,634 96	51,715 00	712 50	51,002 50	2.40102	403 09
Port Republic, 1st Ward							
Port Republic, 2nd Ward	268 94	396 25	1,395 00		1,395 00	2.07038	13 73
Somers Point, 1st Ward							
Somers Point, 2nd Ward	2,148 71	3,165 85	15,120 57		15,120 57	2.6200	109 68
Ventnor City, 1st Ward							
Ventnor City, 2nd Ward	20,455 41	30,138 44	128,784 47	185 00	128,599 47	2.33772	
Weymouth Township	729 40	1,074 68	3,500 00		3,500 00	1.95779	37 23
Totals	$322,207 84	$474,732 87	$1,996,823 52	$11,251 25	$1,985,572 27		$1,800 00

NOTE—Atlantic City, Egg Harbor City, Hammonton, Longport and Ventnor City have no apportionment of the County Poor Tax as these municipalities provide for their own poor.

Total County Taxes Appropriated	$485,984 12	County Tax Rate per $100 of Valuation	$.395876
Bank Stock Taxes Due County	11,251 25	State School Tax Rate per $100 Valuation	.268687
Net County Taxes Apportioned	474,732 87	County Poor Tax Rate per $100 of Valuation	.012715

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.										
Franklin Township	10,381	510	$536,685	$753,800	$1,290,485	$5,691	$141,224	$1,437,400	$1,300	.....	$1,436,100	481
Hillsdale Township	1,398	3,515	523,250	662,950	1,186,200	10,107	102,796	1,299,103	2,450	$1,956	1,298,609	315
Hohokus Township	20,511	1,321	697,875	1,007,355	1,705,230	10,493	343,745	2,059,468	600	526	2,059,394	462
Lodi Township	505	1,325	119,210	92,575	211,785	308	15,925	228,018	150	88	227,956	196
Midland Township	6,544	2,356	739,160	757,600	1,496 760	1,497	154,665	1,652,922	3,135	2,310	1,652,097	359
New Barbadoes Township	622	15,368	5,409,480	7,465,500	12,874,980	41,818	1,651,026	14,567,824	81,855	2,100	14,488,069	3,036
Orvil Township	1,246	1,057	272,555	338,095	610,650	49,577	50,186	710,413	1,100	.....	709,313	315
Overpeck Township	437	5,641	2,386,561	2,252,960	4,639,521	4,910	412,723	5,057,154	77,889	3,924	4,983,189	1,523
Palisade Township	1,021	4,199	598,805	426,550	1,025,355	.....	116,545	1,141,900	10,090	46	1,131,856	296
Ridgewood Township	2,022	4,875	3,302,760	4,520,000	7,822,760	46,085	810,372	8,679,217	15,220	1,264	8,665,261	1,745
Rivervale Township	2,460	416	194,669	246,575	441,244	.....	26,817	468,061	325	.....	467,736	128
Saddle River Township	4,540	4,440	694,650	784,375	1,479,025	9,460	173,232	1,661,717	11,889	3,913	1,653,741	578
Teaneck Township	2,995	5,615	1,447,730	1,257,450	2,705,180	9,458	327,887	3,042,525	8,100	1,484	3,035,909	662
Union Township	1,876	12,037	1,461,675	2,401,950	3,863,625	934,328	459,963	5,257,916	28,025	122	5,230,013	1,044
Washington Township	2,106	.....	167,440	85,610	253,050	.....	15,257	268,307	3,114	.....	265,193	47
Englewood City	1,865	5,089	5,175,300	5,964,600	11,139,900	38,351	1,793,703	12,971,954	39,272	200	12,932,882	1,860
Allendale Borough	1,748	305	300,700	542,350	843,050	6,099	91,209	940,358	6,049	.....	934,309	234
Alpine Borough	3,500	585	839,022	339,225	1,178,247	.....	61,138	1,239,385	55,674	.....	1,183,711	116
Bergenfield Borough	1,255	6,834	1,116,425	1,010,275	2,126,700	4,081	171,752	2,302,533	8,160	887	2,295,260	574
Bogota Borough	100	3,960	717,880	1,281,900	1,999,780	8,005	313,953	2,321,738	14,450	.....	2,307,288	595
Carlstadt Borough	1,795	3,745	580,850	1,014,625	1,595,475	1,960	276,663	1,874,098	2,650	3,326	1,874,774	762
Cliffside Park Borough	194	5,039	2,134,685	1,004,650	3,139,335	.....	268,992	3,408,327	13,100	440	3,395,667	80
Closter Borough	1,668	2,115	554,200	1,008,975	1,563,175	4,243	117,821	1,685,239	2,350	.....	1,682,889	416
Cresskill Borough	1,087	2,032	435,617	327,290	762,907	3,609	72,047	838,563	2,050	.....	836,513	149
Delford Borough	1,462	2,336	479,951	1,238,958	1,718,909	5,485	421,687	2,146,081	.....	1,243	2,147,324	245
Demarset Borough	839	6,386	501,055	274,900	775,955	3,950	55,684	835,589	49	.....	835,540	127
Dumont Borough	574	7,706	1,003,501	706,720	1,710,221	12,690	100,975	1,823,886	37,714	548	1,786,720	314
East Paterson Borough	1,192	3,661	380,290	525,300	905,590	1,980	185,417	1,092,987	.....	.....	1,092,987	421
East Rutherford Borough	1,718	3,756	995,130	1,705,315	2,700,445	13,918	549,158	3,263,521	13,510	605	3,250,616	1,044
Edgewater Borough	426	1,143	3,765,366	3,165,950	6,931,316	845,851	2,193,727	9,970,894	14,787	371	9,956,478	102
Emerson Borough	1,256	2,154	390,045	231,100	621,145	1,180	33,651	655,976	800	102	655,278	177
Englewood Cliffs Borough	1,112	434	716,900	227,230	944,130	.....	36,366	980,496	200	.....	980,296	176
Fairview Borough	228	3,071	891,125	949,600	1,840,725	2,016	197,952	2,040,693	177,050	.....	1,863,643	200

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1916—Continued.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.										
Fort Lee Borough	463	5,854	2,386,180	2,000,075	$4,386,255	.....	$396,254	$4,782,509	$102,420	$200	$4,680,289	1,100
Garfield Borough	361	11,504	1,637,240	3,727,395	5,364,635	3,323	849,090	6,217,048	25,512	2,192	6,193,728	1,616
Glen Rock Borough	1,400	1,792	607,140	832,350	1,439,490	8,560	153,496	1,601,546	3,045	.....	1,598,501	490
Harrington Park Borough	975	2,429	419,245	256,410	675,655	5,616	50,541	731,812	36,830	.....	694,982	91
Hasbrouck Heights Borough	469	6,248	1,117,126	1,270,500	2,387,626	6,747	157,537	2,551,910	12,366	.....	2,539,544	594
Haworth Borough	964	4,790	592,230	391,865	984,095	3,398	65,696	1,053,189	415	.....	1,052,774	215
Hohokus Borough	867	847	358,000	355,250	713,250	17,403	62,174	792,827	1,300	170	791,697	100
Leonia Borough	451	4,248	1,221,040	1,302,975	2,524,015	2,210	268,557	2,794,782	8,425	428	2,786,785	533
Little Ferry Borough	777	2,347	490,450	529,350	1,019,800	.....	118,840	1,138,640	3,946	.....	1,134,694	594
Lodi Borough	659	11,113	1,562,790	1,687,125	3,240,915	4,525	369,567	3,624,007	76,325	8,950	3,556,632	1,317
Maywood Borough	424	5,800	635,076	558,025	1,193,101	1,300	176,040	1,370,441	1,085	325	1,369,681	257
Midland Park Borough	494	695	233,350	661,150	894,500	12,783	145,149	1,052,432	1,240	.....	1,051,192	435
Montvale Borough	2,434	1,096	249,045	277,943	526,988	1,232	61,891	590,111	2,045	354	588,420	196
Moonachie Borough	1,064	2,881	195,840	108,775	304,615	.....	38,838	343,453	20,130	.....	323,323	203
North Arlington Borough	1,287	3,490	592,425	346,400	938,825	.....	113,706	1,052,531	776	.....	1,051,755	242
Northvale Borough	1,070	3,562	228,395	127,375	355,770	2,280	4,391	362,441	5,309	.....	357,132	120
Norwood Borough	1,105	3,502	359,695	315,050	674,745	6,521	56,942	738,208	6,600	.....	731,608	132
Oakland Borough	4,761	106	159,414	339,055	498,469	1,790	70,139	570,398	350	149	570,197	147
Old Tappan Borough	2,480	876	141,100	98,500	239,600	.....	11,425	251,025	2,675	792	249,142	79
Palisade Park Borough	149	6,160	883,625	782,085	1,665,710	2,068	134,489	1,802,267	725	1,107	1,802,649	522
Park Ridge Borough	976	2,956	524,349	703,050	1,227,399	1,425	120,437	1,349,261	2,880	255	1,346,636	416
Ramsey Borough	3,249	529	485,975	760,575	1,246,550	6,096	93,914	1,346,560	7,845	139	1,338,854	391
Ridgefield Borough	1,399	1,684	921,800	674,000	1,595,800	97,384	193,692	1,886,876	4,200	16	1,882,692	209
Riverside Borough	853	2,422	530,530	470,370	1,000,900	7,080	118,410	1,126,390	11,410	1,007	1,115,987	221
Rutherford Borough	538	14,951	3,856,895	4,551,585	8,408,480	14,919	746,341	9,169,740	30,609	43,615	9,182,746	2,028
Saddle River Borough	2,961	13	160,150	272,350	432,500	.....	55,901	488,401	3,900	311	484,812	105
Tenafly Borough	2,120	3,408	1,701,825	1,999,435	3,701,260	5,250	336,424	4,042,934	2,450	711	4,041,195	632
Upper Saddle River Borough	2,906	.....	120,600	123,450	244,050	.....	23,720	267,770	200	.....	267,570	79
Wallington Borough	298	3,555	564,720	698,005	1,262,725	1,512	231,956	1,496,193	1,355	.....	1,494,838	840
Westwood Borough	871	5,936	744,800	1,213,250	1,958,050	2,750	189,892	2,150,692	2,125	.....	2,148,567	420
Woodcliff Lake Borough	2,117	228	251,110	263,950	515,060	1,155	59,120	575,335	650	.....	574,685	148
Wood Ridge Borough	404	2,872	470,430	590,300	1,060,730	5,012	141,921	1,207,663	1,160	37	1,206,540	281
Totals	122,019	240,920	$63,933,137	$72,860,281	$136,793,418	$2,299,489	$17,360,748	$156,453,655	$1,013,410	$86,213	$155,526,458	33,532

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Franklin Township	$13,400	.....	$1,800	$15,700	$36,600	$67,500	$3,790 31	$9,464 63	$33,134 13	.....	$33,134 13	$2 31
Hillsdale Township	16,000	.....	8,150	8,500	.....	32,650	3,427 42	8,558 49	34,891 03	.....	34,891 03	2 69
Hohokus Township	43,850	.....	.....	16,800	.....	60,650	5,435 37	13,572 45	40,298 46	.....	40,298 46	1 96
Lodi Township	2,650	.....	.....	.....	.....	2,650	601 65	1,502 35	5,920 39	.....	5,920 39	2 60
Midland Township	21,700	.....	.....	481,900	.....	503,600	4,360 39	10,888 16	34,582 70	.....	34,582 70	2 10
New Barbadoes Township	456,600	$64,500	1,188,000	408,700	100,000	2,217,800	38,238 41	95,483 73	406,607 24	$3,668 74	402,938 50	2 77
Orvil Township	16,000	.....	.....	9,300	200	25,500	1,872 09	4,674 73	18,095 20	.....	18,095 20	2 55
Overpeck Township	78,315	.....	28,487	101,710	.....	208,512	13,152 15	32,841 74	151,593 54	171 42	151,422 12	3 00
Palisade Township	17,900	.....	5,420	19,085	.....	42,405	2,987 31	7,459 51	29,305 89	.....	29,305 89	2 57
Ridgewood Township	249,390	.....	88,110	264,760	12,600	614,860	22,870 26	57,108 47	286,363 25	857 01	285,506 24	3 29
Rivervale Township	5,000	.....	2,200	2,000	500	9,700	1,234 50	3,082 62	12,152 00	.....	12,152 00	2 60
Saddle River Township	25,000	.....	.....	11,500	43,100	79,600	4,364 72	10,898 99	44,468 09	.....	44,468 09	2 68
Teaneck Township	46,650	.....	8,030	19,450	200	74,330	8,012 69	20,008 18	83,299 23	.....	83,299 23	2 74
Union Township	121,000	.....	1,025	29,900	37,500	189,425	13,803 59	34,468 44	131,572 38	212 01	131,360 37	2 50
Washington Township	1,500	.....	.....	.....	.....	1,500	699 92	1,747 76	5,664 46	.....	5,664 46	2 12
Englewood City	220,000	30,000	57,800	297,000	37,000	641,800	34,133 80	85,234 25	327,639 09	1,765 62	325,873 47	2 52
Allendale Borough	11,000	.....	7,500	21,600	.....	40,100	2,465 93	6,157 57	25,853 09	.....	25,853 09	2 75
Alpine Borough	6,000	.....	227,850	6,200	1,015	241,065	3,124 17	7,801 26	21,201 72	.....	21,201 72	1 72
Bergenfield Borough	65,050	22,550	1,300	17,425	100	106,425	6,057 89	15,126 93	52,103 87	.....	52,103 87	2 27
Bogota Borough	57,200	28,200	11,700	8,600	.....	105,700	6,089 63	15,206 20	65,867 42	.....	65,867 42	2 84
Carlstadt Borough	71,500	.....	18,850	16,400	3,900	110,650	4,948 10	12,355 71	54,167 47	255 28	53,912 19	2 88
Cliffside Park Borough	102,250	.....	15,825	17,425	.....	135,500	8,962 20	22,379 17	106,524 75	.....	106,524 75	3 13
Closter Borough	47,500	.....	3,800	35,500	100	86,900	4,441 66	11,091 09	39,401 32	145 53	39,255 79	2 33
Cresskill Borough	10,800	.....	.....	4,000	.....	14,800	2,207 81	5,513 05	22,935 67	.....	22,935 67	2 74
Delford Borough	30,000	.....	12,000	40,000	.....	82,000	5,667 44	14,151 95	49,527 24	.....	49,527 24	2 31
Demarest Borough	15,975	.....	3,700	11,515	100	31,290	2,205 24	5,506 63	20,032 28	.....	20,032 28	2 40
Dumont Borough	66,000	3,000	3,000	43,810	1,000	116,810	4,715 70	11,775 39	52,842 70	.....	52,842 70	2 90
East Paterson Borough	21,200	.....	1,075	15,575	100	37,950	2,884 72	7,203 34	26,824 66	.....	26,824 66	2 46
East Rutherford Borough	140,000	30,000	52,000	50,000	.....	272,000	8,579 36	21,423 21	96,386 46	.....	96,386 46	2 96
Edgewater Borough	213,700	.....	83,500	23,250	11,000	331,450	26,278 17	65,618 24	263,568 47	472 94	263,095 53	2 64
Emerson Borough	6,000	.....	4,600	3,900	.....	14,500	1,729 48	4,318 61	17,253 98	.....	17,253 98	2 64
Englewood Cliffs Borough	8,000	.....	250,000	13,700	500	272,200	2,587 30	6,460 65	19,979 76	.....	19,979 76	2 04
Fairview Borough	136,600	.....	17,000	17,000	.....	170,600	4,918 72	12,282 35	74,137 60	.....	74,137 60	3 64

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Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1916—Concluded.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Fort Lee Borough	135,000	108,500	277,000	61,500	.....	$582,000	$12,352 70	$30,845 48	$132,263 27	$105 79	$132,157 48	$2 77
Garfield Borough	86,700	.....	156,275	41,385	$9,100	293,460	16,347 13	40,819 81	184,580 79	192 20	184,388 59	2 97
Glen Rock Borough	50,000	.....	.....	6,500	.....	56,500	4,218 93	10,534 93	40,523 44	.....	40,523 44	2 54
Harrington Park Borough	7,600	.....	3,250	12,550	525	23,925	1,834 27	4,580 28	20,190 15	.....	20,190 15	2 76
Hasbrouck Heights Borough	57,000	.....	4,175	39,900	.....	101,075	6,702 63	16,736 88	74,583 14	.....	74,583 14	2 93
Haworth Borough	6,915	.....	460	9,705	.....	17,080	2,778 59	6,938 31	24,724 58	.....	24,724 58	2 35
Hohokus Borough	16,000	.....	9,500	8,700	1,000	35,200	2,089 53	5,217 68	22,797 03	.....	22,797 03	2 88
Leonia Borough	165,000	.....	7,650	69,400	6,000	248,050	7,355 17	18,366 33	70,279 83	.....	70,279 83	2 52
Little Ferry Borough	48,400	.....	3,125	8,375	700	60,600	2,994 80	7,478 21	38,975 40	.....	38,975 40	3 43
Lodi Borough	121,900	.....	106,500	75,975	4,250	308,625	9,387 03	23,440 01	96,073 32	77 70	95,995 62	2 65
Maywood Borough	8,015	.....	12,675	6,850	.....	27,540	3,615 00	9,026 89	43,599 37	.....	43,599 37	3 19
Midland Park Borough	7,000	3,200	.....	31,950	750	42,900	2,774 41	6,927 89	24,160 61	.....	24,160 61	2 30
Montvale Borough	14,500	.....	2,500	4,500	.....	21,500	1,553 02	3,877 99	17,794 63	.....	17,794 63	3 02
Moonachie Borough	15,150	.....	.....	2,200	.....	17,350	853 35	2,130 86	11,854 24	.....	11,854 24	3 46
North Arlington Borough	20,000	.....	1,850	2,350	65,000	89,200	2,775 90	6,931 60	30,194 24	.....	30,194 24	2 87
Northvale Borough	1,700	.....	1,000	1,000	.....	3,700	942 58	2,353 68	8,464 08	.....	8,464 08	2 34
Norwood Borough	19,900	.....	5,450	7,800	.....	33,150	1,930 94	4,821 67	17,809 55	.....	17,809 55	2 42
Oakland Borough	6,650	.....	4,400	5,600	400	17,050	1,504 92	3,757 89	14,416 90	.....	14,416 90	2 53
Old Tappan Borough	2,500	.....	.....	500	.....	3,000	657 56	1,641 97	5,336 37	.....	5,336 37	2 13
Palisade Park Borough	91,260	.....	7,585	10,605	.....	109,450	4,757 74	11,880 37	51,466 05	.....	51,466 05	2 86
Park Ridge Borough	48,500	.....	60,000	29,400	1,500	139,400	3,554 18	8,875 01	41,815 97	.....	41,815 97	3 10
Ramsey Borough	32,000	.....	1,700	14,500	700	48,900	3,533 64	8,823 73	36,211 21	196 99	36,014 22	2 68
Ridgefield Borough	31,000	.....	12,800	22,200	5,000	71,000	4,969 00	12,407 90	46,359 02	.....	46,359 02	2 46
Riverside Borough	20,500	.....	5,000	19,000	.....	44,500	2,945 43	7,354 92	28,042 65	.....	28,042 65	2 49
Rutherford Borough	196,750	7,200	83,575	83,500	.....	371,025	24,236 06	60,518 96	255,956 14	1,347 80	254,608 34	2 78
Saddle River Borough	1,700	.....	.....	15,650	500	17,850	1,279 57	3,195 16	10,576 97	.....	10,576 97	2 17
Tenafly Borough	58,000	6,000	16,200	92,360	1,600	174,160	10,665 94	26,633 53	93,720 62	209 19	93,511 43	2 32
Upper Saddle River Borough	1,600	.....	600	5,500	2,800	10,500	706 20	1,763 42	3,981 73	.....	3,981 73	1 49
Wallington Borough	90,000	.....	60,000	1,500	.....	151,500	3,945 33	9,851 74	41,657 84	.....	41,657 84	2 79
Westwood Borough	60,000	.....	44,800	38,900	4,000	147,700	5,670 72	14,160 15	60,461 39	152 21	60,309 18	2 81
Woodcliff Lake Borough	3,000	.....	3,000	.....	.....	6,000	1,516 77	3,787 46	13,008 94	.....	13,008 94	2 27
Wood Ridge Borough	19,000	.....	1,950	1,550	.....	22,500	3,184 42	7,951 71	28,308 76	.....	28,308 76	2 35
Totals	$3,786,970	$303,150	$2,995,742	$2,763,610	$389,340	$10,238,812	$410,481 56	$1,024,998 27	$4,244,383 77	$9,830 43	$4,234,553 34	.....

Total County Taxes Appropriated $1,034,828 70
Bank Stock Taxes Due County 9,830 43
Net County Taxes Apportioned 1,024,998 27

County Tax Rate ..... $ .65905074
State School Tax Rate ..... .26393037

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
Bass River	37,600	1,545	$151,292	$109,235	$260,527	.....	$69,075	$329,602	$775	.....	$328,827	228
Beverly City	98	830	124,550	482,450	607,000	$1,760	179,068	787,828	13,960	.....	773,868	329
Beverly Township	2,216	999	297,915	885,545	1,183,460	10,657	198,977	1,393,094	2,000	.....	1,391,094	541
Bordentown City	387	983	340,075	943,125	1,283,200	11,978	282,872	1,578,050	2,300	.....	1,575,750	911
Bordentown Township	4,545	40	128,696	72,184	200,880	5,079	126,602	332,561	.....	$800	333,361	179
Burlington City	736	751	805,895	2,730,980	3,536,875	20,310	864,644	4,421,829	5,170	.....	4,416,659	1,441
Burlington Township	8,136	1,703	238,400	460,050	698,450	2,304	173,508	874,262	2,350	.....	871,912	370
Chester	10,171	691	1,113,294	2,513,774	3,627,068	16,041	581,979	4,225,088	6,585	.....	4,218,503	1,397
Chesterfield	12,645	.....	262,975	459,010	721,985	.....	162,033	884,018	360	.....	883,658	269
Cinnaminson	4,109	254	297,275	357,300	654,575	215	155,709	810,449	1,112	.....	809,387	376
Delran	3,654	1,319	184,335	195,880	380,215	235	102,391	482,841	300	.....	482,541	346
Easthampton	3,223	82	117,475	153,562	271,037	2,992	38,810	312,839	.....	.....	312,839	132
Evesham	15,977	152	369,806	261,615	631,421	1,846	136,600	769,867	.....	.....	769,867	358
Fieldsboro Borough	76	36	15,305	66,400	81,705	1,377	24,636	107,718	.....	.....	107,718	130
Florence	4,814	443	178,379	1,582,188	1,760,567	11,308	305,190	2,077,065	.....	.....	2,077,065	1,308
Lumberton	9,746	14	275,326	365,964	641,290	7,573	141,726	790,589	1,100	.....	789,489	404
Mansfield	12,449	185	302,430	399,120	701,550	3,298	190,183	895,031	.....	.....	895,031	380
Medford	22,232	402	447,501	472,100	919,601	4,877	156,599	1,081,077	1,212	.....	1,079,865	519
Mount Laurel	12,897	258	463,780	337,415	801,195	4,030	146,417	951,642	.....	.....	951,642	449
New Hanover	12,228	.....	214,331	196,136	410,467	2,330	96,468	509,265	300	.....	508,965	334
Northampton	677	388	478,520	1,887,290	2,365,810	37,417	404,752	2,837,979	1,600	.....	2,836,379	874
North Hanover	10,146	.....	160,820	241,845	402,665	1,565	104,759	508,989	1,090	.....	507,899	206
Palmyra	449	760	341,375	1,054,193	1,395,568	6,334	140,738	1,542,640	1,550	.....	1,541,090	832
Pemberton Borough	123	242	64,365	282,563	346,928	2,796	84,263	433,987	4,000	.....	429,987	172
Pemberton Township	34,781	144	388,170	329,454	717,624	20,860	123,696	862,180	400	.....	861,780	393
Riverside	246	3,286	344,910	1,147,225	1,492,135	8,258	415,279	1,915,672	.....	.....	1,915,672	1,119
Riverton Borough	.....	.....	477,890	1,093,175	1,571,065	6,379	250,293	1,827,737	.....	.....	1,827,737	501
Shamong	22,197	20	180,750	65,050	245,800	1,005	10,286	257,091	2,035	.....	255,056	118
Southampton	19,470	231	465,942	294,504	760,446	4,696	123,188	888,330	550	.....	887,780	491
Springfield	16,201	.....	357,807	383,139	740,946	2,291	192,460	935,697	.....	.....	935,697	330
Tabernacle	29,581	.....	121,960	51,030	172,990	95	19,650	192,735	1,450	.....	191,285	136
Washington	48,138	.....	170,428	45,821	216,249	.....	26,425	242,674	15,734	.....	226,940	185
Westampton	6,497	239	201,350	118,250	319,600	135	85,172	404,907	2,800	.....	402,107	142
Willingboro	4,090	90	142,950	123,605	266,555	.....	117,256	383,811	.....	.....	383,811	154
Woodland	46,174	3,374	150,215	44,750	194,965	2,005	18,300	215,270	765	.....	214,505	96
Totals	416,709	19,461	$10,376,487	$20,205,927	$30,582,414	$202,046	$6,280,004	$37,064,464	$69,498	$800	$36,995,766	16,150

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Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate Per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing Districts.	Net Local Taxes to be Raised.	
Bass River	$3,700	.....	$3,650	$9,050	$2,525	$18,925	$864 13	$2,348 61	$3,645 98	.....	$3,645 98	$2 08
Beverly City	30,500	.....	4,400	62,400	2,000	99,300	2,033 66	5,527 26	19,129 86	$140 98	18,988 88	3 37
Beverly Township	13,000	.....	4,000	39,500	6,000	62,500	3,655 68	9,935 73	18,728 37	.....	18,728 37	2 32
Bordentown City	15,000	$10,600	35,400	199,300	1,000	261,300	4,140 94	11,254 62	16,020 45	1,117 45	14,903 00	1 92
Bordentown Township	.....	15,000	600	.....	10,000	25,600	876 05	2,380 99	633 92	.....	633 92	1 17
Burlington City	105,500	85,000	174,500	269,500	7,000	641,500	11,606 62	31,545 50	65,898 79	1,600 47	64,298 32	2 43
Burlington Township	22,300	.....	2,000	55,500	10,500	90,300	2,291 31	6,227 54	6,081 32	.....	6,081 32	1 67
Chester	146,700	30,000	177,000	152,500	23,800	530,000	11,085 89	30,130 19	58,844 89	2,883 95	55,960 94	2 30
Chesterfield	17,200	.....	200	28,850	150	46,400	2,322 18	6,311 43	8,339 53	.....	8,339 53	1 92
Cinnaminson	9,000	1,000	.....	22,000	1,000	33,000	2,127 00	5,780 96	8,787 28	.....	8,787 28	2 06
Delran	3,500	.....	.....	3,900	1,700	9,100	1,268 08	3,446 50	6,777 03	.....	6,777 03	2 38
Eastampton	4,700	.....	.....	2,500	.....	7,200	822 12	2,234 42	2,730 98	.....	2,730 98	1 85
Evesham	3,000	150	900	10,700	700	15,450	2,023 15	5,498 69	8,106 46	.....	8,106 46	2 02
Fieldsboro	3,000	.....	500	4,000	.....	7,500	283 08	769 36	2,448 39	.....	2,448 39	3 25
Florence	12,800	.....	.....	27,600	1,200	41,600	5,458 36	14,835 21	30,692 02	97 50	30,594 52	2 47
Lumberton	5,800	.....	1,200	11,100	3,500	21,600	2,074 71	5,638 84	12,130 23	.....	12,130 23	2 51
Mansfield	3,900	.....	4,900	19,200	4,000	32,000	2,352 07	6,392 66	15,689 61	.....	15,689 61	2 73
Medford	13,100	.....	3,000	25,600	2,000	43,700	2,837 80	7,712 82	12,338 27	510 60	11,827 07	2 07
Mount Laurel	9,500	.....	1,300	7,500	500	18,800	2,500 84	6,797 00	11,923 77	.....	11,923 77	2 23
New Hanover	3,000	.....	.....	6,200	250	9,450	1,337 52	3,635 23	5,976 44	.....	5,976 44	2 15
Northampton	105,500	.....	63,500	172,200	30,000	371,200	7,453 78	20,258 52	53,426 89	3,094 77	50,332 12	2 75
North Hanover	1,400	.....	.....	13,900	2,500	17,800	1,334 72	3,627 61	4,403 06	.....	4,403 06	1 84
Palmyra	56,000	.....	4,200	39,100	500	99,800	4,049 86	11,007 06	22,274 96	.....	22,274 96	2 42
Pemberton Borough	22,000	.....	550	34,100	3,800	60,450	1,129 97	3,071 14	6,598 03	253 26	6,344 77	2 43
Pemberton Township	4,400	.....	157,300	2,500	1,200	165,400	2,264 69	6,155 17	10,806 75	.....	10,806 75	2 23
Riverside	75,000	2,000	50,000	101,000	10,000	238,000	5,034 23	13,682 48	37,461 74	240 83	37,220 91	2 92
Riverton Borough	30,000	.....	5,000	83,000	.....	118,000	4,803 14	13,054 41	23,638 62	189 32	23,449 30	2 26
Shamong	800	.....	.....	1,200	.....	2,000	670 26	1,821 71	2,058 54	.....	2,058 54	1 77
Southampton	6,500	2,000	5,500	11,000	1,600	26,600	2,333 01	6,340 87	7,682 26	632 70	7,049 56	1 77
Springfield	6,000	.....	.....	9,000	1,500	16,500	2,458 94	6,683 11	6,109 81	.....	6,109 81	1 63
Tabernacle	1,650	.....	.....	825	205	2,680	502 68	1,366 23	2,525 44	.....	2,525 44	2 28
Washington	3,100	.....	4,000	5,000	2,000	14,100	596 38	1,620 89	3,461 30	.....	3,461 30	2 34
Westampton	2,300	.....	.....	2,300	800	5,400	1,056 71	2,872 00	4,047 95	.....	4,047 95	1 97
Willingboro	3,000	.....	.....	3,600	.....	6,600	1,008 62	2,741 33	5,538 27	.....	5,538 27	2 42
Woodland	1,200	.....	1,000	500	200	2,900	563 70	1,532 08	3,867 19	.....	3,867 19	2 77
Totals	$744,050	$145,750	$704,600	$1,436,125	$132,130	$3,162,655	$97,221 88	$264,238 17	$508,824 40	$10,761 83	$498,062 57	.....

Total County Taxes Appropriated..... $275,000 00
Bank Stock Taxes Due County..... 10,761 83
Net County Taxes Apportioned..... 264,238 17

County Tax Rate per $100 of Valuation..... $ .71423895
State School Tax Rate per $100 of Valuation..... .26279191

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws 1910, and Ch. 138, Laws 1912.	Amounts Added Under Ch. 57, Laws 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.										
Camden City	980	73,145	$22,738,335	$41,028,690	$63,767,025	$2,694,677	$6,604,762	$73,066,464	$807,719	$758,740	$73,017,485	20,456
Gloucester City	.....	5,500	1,286,550	2,615,216	3,901,766	24,089	676,231	4,602,086	3,200	.....	4,598,886	2,500
Audubon Borough	353	2,879	471,100	1,156,447	1,627,547	4,705	77,200	1,709,452	300	150,000	1,859,152	860
Chesilhurst Borough	117	3,855	40,315	29,997	70,312	12	3,161	73,485	.....	.....	73,485	87
Collingswood Borough	275	2,784	1,373,075	2,855,825	4,228,900	4,164	499,875	4,732,939	1,890	.....	4,731,049	1,391
Haddonfield Borough	320	472	943,200	2,663,950	3,607,150	8,946	444,850	4,060,946	9,050	.....	4,051,896	1,074
Haddon Heights Borough	238	1,161	465,022	1,425,300	1,890,322	4,820	190,123	2,085,265	8,552	.....	2,076,713	681
Laurel Springs Borough	7	1,117	152,526	356,500	509,026	2,190	58,431	569,647	.....	.....	569,647	212
Magnolia Borough	363	1,329	93,525	260,575	354,100	1,200	31,741	387,041	210	.....	386,831	307
Merchantville Borough	57	265	634,150	1,418,400	2,052,550	13,139	296,187	2,361,876	5,250	.....	2,356,626	694
Oaklyn Borough	207	1,130	238,675	297,750	536,425	530	46,300	583,255	200	.....	583,055	218
Wood Lynne Borough	11	1,321	183,040	325,425	508,465	.....	56,386	564,851	100	.....	564,751	268
Berlin Township	3,540	2,544	189,820	395,910	585,730	7,895	46,630	640,255	50	.....	640,205	435
Centre Township	6,553	3,895	554,695	656,600	1,211,295	11,720	137,175	1,360,190	1,050	.....	1,359,140	958
Clementon Township	6,894	7,939	473,325	638,125	1,111,450	15,134	146,400	1,272,984	1,840	.....	1,271,144	761
Delaware Township	14,301	370	624,850	408,025	1,032,875	3,307	131,650	1,167,832	.....	30,666	1,198,498	520
Gloucester Township	13,110	1,559	426,150	507,650	933,800	7,320	123,850	1,064,970	1,325	.....	1,063,645	650
Haddon Township	2,009	1,538	516,843	668,700	1,185,543	2,891	106,742	1,295,176	200	.....	1,294,976	458
Pensauken Township	5,397	3,432	1,254,147	1,516,890	2,771,037	12,589	331,256	3,114,882	9,400	.....	3,105,482	1,218
Voorhees Township	8,965	257	235,502	305,375	540,877	3,181	127,050	671,108	1,975	.....	669,133	337
Waterford Township	17,547	483	285,225	231,720	516,945	5,292	56,665	578,902	150	.....	578,752	433
Winslow Township	31,481	1,317	445,845	403,825	849,670	32,083	140,175	1,021,928	1,465	.....	1,020,463	802
Totals	118,292	112,725	$33,625,915	$60,166,895	$93,792,810	$2,859,884	$10,332,840	$106,985,534	$853,926	$939,406	$107,071,014	35,320

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Abstract of Ratables and Exemptions in the County of Camden, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Camden City	$1,435,150	$212,375	$2,555,940	$2,939,625	$275,900	$7,418,990	$190,970 72	$305,366 12	$978,871 44	$14,858 58	$964,012 86	$2 00
Gloucester City	120,300	40,000	575,000	121,500	20,000	876,800	12,014 19	19,233 54	69,007 97	.....	69,007 97	2 18
Audubon Borough	31,800	.....	11,275	17,000	.....	60,075	4,861 68	7,774 97	29,194 27	.....	29,194 27	2 25
Chesilhurst Borough	1,450	15	375	695	.....	2,535	192 16	307 31	970 23	.....	970 23	2 00
Collingswood Borough	100,000	.....	111,000	109,700	.....	320,700	12,373 69	19,785 84	75,392 96	139 98	75,252 98	2 27½
Haddonfield Borough	126,700	.....	32,300	273,400	10,000	442,400	10,597 72	16,946 02	67,360 92	495 49	66,865 43	2 33
Haddon Heights Borough	76,800	.....	80,000	39,305	.....	196,105	5,431 60	8,685 30	34,034 64	179 47	33,855 17	2 31
Laurel Springs Borough	2,200	.....	5,100	6,850	.....	14,150	1,489 63	2,382 26	8,204 62	.....	8,204 62	2 12
Magnolia Borough	6,700	.....	.....	7,000	.....	13,700	1,011 56	1,617 72	6,113 10	.....	6,113 10	2 26
Merchantville Borough	70,000	.....	14,500	131,300	.....	215,800	6,164 58	9,856 41	43,046 87	152 21	42,894 66	2 50
Oaklyn Borough	18,000	.....	26,000	6,000	.....	50,000	1,524 70	2,438 33	8,630 95	.....	8,630 95	2 16
Wood Lynne Borough	27,700	.....	35	3,500	.....	31,235	1,476 82	2,361 80	7,456 40	.....	7,456 40	2 00
Berlin Township	22,500	.....	2,000	18,900	5,000	48,400	1,674 13	2,677 33	12,338 72	172 90	12,165 82	2 58
Centre Township	29,600	.....	4,900	28,800	1,500	64,800	3,554 15	5,683 92	28,275 19	.....	28,275 19	2 76
Clementon Township	14,100	.....	2,200	11,900	.....	28,200	3,325 04	5,315 92	17,544 60	.....	17,544 60	2 06
Delaware Township	15,100	.....	2,000	9,200	18,000	44,300	3,134 08	5,012 12	12,707 66	.....	12,707 66	1 74
Gloucester Township	19,500	.....	75,000	29,200	.....	123,700	2,781 80	4,448 16	20,005 57	112 59	19,892 98	2 55
Haddon Township	30,500	.....	38,700	10,775	500	80,475	3,386 36	5,415 60	13,730 62	.....	13,730 62	1 74
Pensauken Township	86,250	.....	1,750	23,785	5,100	116,885	8,122 83	12,988 12	42,551 43	.....	42,551 43	2 05
Voorhees Township	6,850	.....	550	7,050	200	14,650	1,749 78	2,798 31	9,496 29	.....	9,496 29	2 10
Waterford Township	9,350	.....	.....	6,850	1,850	18,050	1,513 43	2,420 34	18,174 55	.....	18,174 55	3 82
Winslow Township	21,650	.....	56,470	9,400	.....	87,520	2,668 50	4,267 58	16,126 38	.....	16,126 38	2 26
Totals	$2,272,200	$252,390	$3,595,095	$3,811,735	$338,050	$10,269,470	$280,019 15	$447,783 02	$1,519,235 38	$16,111 22	$1,503,124 16	.....

Total County Taxes Appropriated $463,894 25
Bank Stock Taxes Due County 16,111 23
Net County Taxes Apportioned 447,783 02

County Tax Rate per $100 of Valuation ..... $ .4182
State School Tax Rate per $100 of Valuation ..... .2615

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.										
Avalon Borough	194	3,186	$707,977	$463,823	$1,171,800	$27,840	$38,120	$1,237,760	$10,150	.....	$1,227,610	80
Cape May City	.....	15,000	3,801,756	2,366,531	6,168,287	140,156	482,382	6,790,825	12,650	.....	6,778,175	429
Cape May Point Borough	.....	983	121,410	120,350	241,760	893	29,245	271,898	100	.....	271,798	46
Dennis Township	31,725	691	241,782	243,770	485,552	10,009	127,868	623,429	1,300	.....	622,129	496
Lower Township	12,165	430	316,560	204,950	521,510	15,890	109,775	647,175	100	.....	647,075	366
Middle Township	27,650	2,973	439,150	550,100	989,250	32,352	165,450	1,187,052	43,350	.....	1,143,702	783
North Wildwood Borough	110	7,015	2,043,868	863,285	2,907,153	16,255	128,325	3,051,733	99,875	.....	2,951,858	252
Ocean City	.....	22,530	5,222,794	2,956,425	8,179,219	177,114	898,830	9,255,163	12,425	.....	9,242,738	663
Sea Isle City	190	7,082	934,896	762,330	1,697,226	20,834	141,123	1,859,183	9,030	.....	1,850,153	220
South Cape May Borough	74	3,100	52,985	34,950	87,935	.....	4,560	92,495	.....	.....	92,495	20
Stone Harbor Borough	.....	4,609	1,721,980	357,235	2,079,215	1,460	49,145	2,129,820	14,100	$19,350	2,135,070	200
Upper Township	29,872	1,415	295,528	414,130	709,658	11,124	132,885	853,667	5,200	.....	848,467	446
West Cape May Borough	476	946	189,375	266,300	455,675	15,237	52,475	523,387	1,050	.....	522,337	290
Wildwood City	.....	5,865	3,753,250	2,904,800	6,658,050	82,486	498,350	7,238,886	9,775	.....	7,229,111	800
Wildwood Crest Borough	.....	2,396	898,595	609,935	1,508,530	2,544	80,835	1,591,909	.....	.....	1,591,909	56
Woodbine Borough	4,855	1,791	232,300	301,150	533,450	4,322	111,359	649,131	5,140	.....	643,991	356
Totals	106,311	80,012	$20,974,206	$13,420,064	$34,394,270	$558,516	$3,050,727	$38,003,513	$224,245	$19,350	$37,798,618	5,503

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Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Avalon Borough	$9,200	.....	$194,720	$13,500	.....	$217,420	$3,269 13	$7,398 80	$24,325 00	.....	$24,325 00	$2 83
Cape May City	40,000	.....	68,000	149,200	.....	257,200	18,050 28	40,852 06	121,455 00	$276 17	121,178 83	2 65
Cape May Point Borough	3,300	.....	16,300	66,350	.....	85,950	723 80	1,638 13	3,650 00	.....	3,650 00	2 20
Dennis Township	21,275	.....	500	27,600	$500	49,875	1,656 73	3,749 57	7,250 00	.....	7,250 00	1 95
Lower Township	4,300	.....	500	4,650	4,400	13,850	1,723 16	3,899 92	6,855 00	.....	6,855 00	1 87
Middle Township	41,710	.....	88,000	62,600	1,800	194,110	3,045 67	6,893 09	14,915 97	184 30	14,731 67	2 04
North Wildwood Borough	33,000	.....	23,450	6,750	.....	63,200	7,860 80	17,790 85	55,303 00	.....	55,303 00	2 67
Ocean City	90,700	$7,600	53,790	109,500	.....	261,590	24,613 41	55,705 98	165,509 55	949 77	164,559 78	2 64
Sea Isle City	23,800	.....	64,810	81,400	.....	170,010	4,926 96	11,150 87	34,310 00	.....	34,310 00	2 70
South Cape May Borough	.....	.....	200	.....	.....	200	246 31	553 40	1,330 00	.....	1,330 00	2 31
Stone Harbor Borough	12,700	4,900	18,670	10,720	.....	46,990	5,685 40	12,868 07	25,418 27	.....	25,418 27	2 06
Upper Township	20,300	.....	.....	24,325	.....	44,625	2,259 47	5,113 71	10,090 00	66 00	10,024 00	1 99
West Cape May Borough	12,000	.....	500	3,000	.....	15,500	1,390 98	3,148 12	8,264 00	.....	8,264 00	2 40
Wildwood City	75,500	.....	120,750	116,050	.....	312,300	19,251 12	43,569 85	134,867 50	1,231 58	133,635 92	2 71
Wildwood Crest Borough	.....	.....	.....	.....	.....	.....	4,239 25	9,594 43	27,700 00	.....	27,700 00	2 61
Woodbine Borough	26,000	72,000	7,000	16,100	1,000	122,100	1,714 95	3,881 33	8,850 00	.....	8,850 00	2 18
Totals	$413,785	$84,500	$657,190	$691,745	$7,700	$1,854,920	$100,657 42	$227,808 18	$650,093 29	$2,707 82	$647,385 47	.....

Total County Taxes Appropriated..... $230,516 00
Bank Stock Taxes Due County 2,707 82
Net County Taxes Apportioned..... 227,808 18

County Tax Rate per $100 of Valuation..... $ .6027
State School Tax Rate per $100 of Valuation..... .2663

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.										
Bridgeton	1,420	4,435	$2,186,205	$3,974,900	$6,161,105	$139,188	$1,731,375 00	$8,031,668 00	$3,033	$2,000	$8,030,635 00	4,014
Commercial	14,041	676	206,445	342,850	549,295	40,237	226,400 00	815,932 00	300	.....	815,632 00	737
Deerfield	26,108	365	750,965	528,910	1,279,875	10,994	192,468 00	1,483,337 00	4,760	461	1,479,038 00	653
Downe	26,367	442	190,415	213,940	404,355	2,229	105,925 00	512,509 00	.....	.....	512,509 00	368
Fairfield	21,202	209	266,192	209,700	475,892	3,315	127,912 16	607,119 16	2,100	.....	605,019 16	403
Greenwich	9,302	118	244,700	204,000	448,700	15,602	113,625 00	577,927 00	20,577	.....	557,350 00	269
Hopewell	17,207	35	778,395	303,800	1,082,195	1,106	184,375 00	1,267,676 00	290	.....	1,267,386 00	455
Landis	35,938	4,765	1,305,825	1,283,650	2,589,475	56,538	238,525 00	2,884,538 00	1,936	4,314	2,886,916 00	1,837
Lawrence	22,495	270	269,345	367,030	636,375	3,691	195,434 72	835,500 72	200	.....	835,300 72	497
Maurice River	51,761	548	331,167	268,515	599,682	15,660	153,425 00	768,767 00	2,534	2,971	769,204 00	571
Millville	23,438	3,938	1,481,650	3,501,625	4,983,275	48,363	1,813,025 00	6,844,663 00	2,425	12,481	6,854,719 00	3,748
Stow Creek	11,257	60	290,825	185,925	476,750	.....	85,875 00	562,625 00	.....	.....	562,625 00	253
Vineland	.....	2,692	783,675	1,714,450	2,498,125	56,408	453,500 00	3,008,033 00	100	520	3,008,453 00	1,038
Totals	260,536	18,553	$9,085,804	$13,099,295	$22,185,099	$393,331	$5,621,864 88	$28,200,294 88	$38,255	$22,747	$28,184,786,88	14,843

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Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Bridgeton	$127,600	.....	$274,000	$425,700	$20,000	$847,300	$21,303 60	$35,216 74	$121,708 45	$5,417 97	$116,290 48	$2.15161
Commercial	12,400	.....	.....	20,700	1,500	34,600	2,163 71	3,576 79	16,453 21	167 36	16,285 85	2.69953
Deerfield	24,625	$2,425	3,800	54,250	4,250	89,350	3,923 59	6,486 03	17,650 00	.....	17,650 00	1.89166
Downe	10,500	.....	700	16,700	.....	27,900	1,359 57	2,247 51	8,597 80	.....	8,597 80	2.3814
Fairfield	8,200	.....	.....	11,000	5,050	24,250	1,604 99	2,653 19	7,800 00	.....	7,800 00	1.98613
Greenwich	13,200	.....	1,600	18,100	700	33,600	1,478 53	2,444 25	8,615 00	.....	8,615 00	2.1695
Hopewell	24,050	.....	108,400	17,300	200	149,950	3,362 12	5,557 87	16,260 00	.....	16,260 00	1.9863
Landis	27,800	25,000	187,200	14,150	5,650	259,800	7,658 39	12,659 99	48,902 05	.....	48,902 05	2.3997
Lawrence	13,000	.....	775	26,800	3,000	43,575	2,215 88	3,663 04	13,850 00	.....	13,850 00	2.3613
Maurice River	10,000	.....	23,000	16,000	2,300	51,300	2,040 54	3,373 19	11,385 00	.....	11,385 00	2.1852
Millvil'e	198,800	.....	58,200	239,800	7,400	504,200	18,184 14	30,060 01	111,160 65	2,328 04	108,832 61	2.29488
Stow Creek	5,000	.....	500	2,000	200	7,700	1,492 53	2,467 28	4,800 00	.....	4,800 00	1.5569
Vineland	152,500	.....	36,200	101,050	.....	289,750	7,980 80	13,192 97	57,466 68	1,822 78	55,643 90	2.5537
Totals	$627,675	$27,425	$694,375	$963,550	$50,250	$2,363,275	$74,768 39	$123,598 86	$444,648 84	$9,736 15	$434,912 69	.....

NOTE.—Fire District No. 1 of Commercial Township raises $625 upon ratables of $521,235, the rate being $0.11996.
Light District No. 1 of Landis Township raises $900 upon ratables of $555,700, the rate being $0.161957.
Fire District No. 1 of Landis Township raises $2,562.60 upon ratables of $636,700, the rate being $0.402481.

Total County Taxes Appropriated	$133,335 00
Bank Stock Taxes Due County	9,736 14
Net County Taxes Apportioned	123,598 86

County Tax Rate per $100 of Valuation	$0.42853
State School Tax Rate per $100 of Valuation	0.265279

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate Exclusive of Second-class R. R. Property.	Second-class R. R. Property.	Valuation of Personal Estate.	Deductions for Debt Other than Mortgage Indebtedness.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.
City of Newark	14,976	.....	$170,308,835	$185,556,075	$355,864,910	$3,662,277	$58,360,900	$526,450	$417,361,637	$1,713,000
City of East Orange	2,503	.....	21,070,500	28,959,300	50,029,800	94,049	4,552,500	43,800	54,632,549	233,790
City of Orange	1,300	.....	8,989,095	11,799,000	20,788,095	122,562	2,198,650	10,000	23,099,307	83,389
Town of Montclair	3,900	6,171	17,978,600	24,312,700	42,291,300	197,153	5,294,600	.....	47,783,053	155,558
Town of Bloomfield	.....	6,200	6,029,025	8,514,675	14,543,700	107,836	2,316,950	10,000	16,958,486	249,625
Town of Irvington	.....	9,364	7,954,750	6,024,900	13,979,650	129,177	1,056,550	.....	15,165,377	205,675
Town of Belleville	840	11,000	3,011,865	4,550,550	7,562,415	9,947	1,079,366	.....	8,651,728	41,200
Town of West Orange	5,657	.....	4,879,880	7,600,030	12,479,910	13,223	1,826,650	.....	14,319,783	42,713
Village of South Orange	747	2,800	5,151,158	5,820,992	10,972,150	193,678	1,568,871	.....	12,734,699	64,610
Township of South Orange	1,725	2,500	4,121,600	3,939,200	8,060,800	14,083	959,814	.....	9,034,697	14,350
Town of Nutley	975	7,400	2,722,610	4,220,700	6,943,310	10,230	982,040	.....	7,935,580	7,600
Borough of Glen Ridge	.....	1,410	3,429,300	4,484,500	7,913,800	22,998	868,100	.....	8,804,898	51,100
Township of Milburn	2,522	5,922	3,214,668	2,864,560	6,079,228	68,552	651,139	.....	6,798,919	44,000
Borough of Caldwell	83	936	1,090,000	1,592,700	2,682,700	14,585	278,093	.....	2,975,378	20,200
Borough of West Caldwell	2,839	267	317,950	353,600	671,550	.....	57,143	.....	728,693	100
Borough of North Caldwell	1,677	461	242,800	185,700	428,500	.....	30,800	.....	459,300	900
Township of Caldwell	5,792	.....	175,930	187,195	363,125	.....	77,625	.....	440,750	21,975
Borough of Verona	1,092	1,014	1,032,700	1,223,800	2,256,500	1,510	188,890	.....	2,446,900	15,242
Township of Cedar Grove	2,233	862	468,300	300,500	768,800	1,111	36,000	.....	805,911	300
Township of Livingston	8,663	14	539,925	248,125	788,050	.....	106,615	.....	894,665	3,845
Borough of Roseland	2,171	87	248,060	181,800	429,860	1,086	39,796	.....	470,742	.....
Borough of Essex Fells	191	79	459,770	666,400	1,126,170	7,329	104,736	.....	1,238,235	1,700
Totals	60,486	56,987	$263,437,321	$303,587,002	$567,024,323	$4,671,386	$82,635,828	$590,250	$653,741,287	$2,970,872

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1916—Continued.

TAXING DISTRICT.	Amounts Added Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.	PROPERTY EXEMPT FROM TAXATION.					
				Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.
City of Newark	$1,075,150	$416,723,787	92,656	$9,408,590	$1,420,500	$26,443,756	$12,808,925	$2,150,500	$52,232 271
City of East Orange	.....	54,398,759	8,972	1,457,000	79,000	571,000	1,593,700	175,000	3,875,700
City of Orange	3,400	23,019,318	1,474	948,500	161,300	3,298,531	2,333,000	326,000	7,067,331
Town of Montclair	.....	47,627,495	5,000	1,432,900	288,000	589,600	1,445,100	70,900	3,826,500
Town of Bloomfield	27,100	16,735,961	3,915	658,200	67,000	220,200	376,600	41,200	1,363,200
Town of Irvington	.....	14,959,702	5,669	401,300	.....	149,000	185,300	34,000	769,600
Town of Belleville	20,400	8,630,928	1,765	350,000	35,000	663,200	177,500	17,500	1,243,200
Town of West Orange	47,600	14,324,670	1,450	420,800	.....	191,650	184,550	30,950	827,950
Village of South Orange	5,600	12,675,689	1,200	155,000	375,800	225,969	167,000	15,000	938,769
Township of South Orange	.....	9,020,347	1,162	165,500	600	280,500	105,050	.....	551,650
Town of Nutley	8,525	7,936,505	1,595	274,000	.....	191,825	144,150	4,500	614,475
Borough of Glen Ridge	24,200	8,777,998	853	255,000	.....	44,700	253,000	20,000	572,700
Township of Millburn	7,070	6,761,989	992	106,000	11,000	86,800	53,800	7,000	264,600
Borough of Caldwell	5,000	2,960,178	787	90,000	2,000	66,000	220,000	21,000	399,000
Borough of West Caldwell	.....	728,593	166	.....	.....	8,000	2,200	.....	10,200
Borough of North Caldwell	.....	458,400	84	7,700	.....	531,300	.....	.....	539,000
Township of Caldwell	9,150	427,925	166	7,000	.....	100	7,000	1,600	15,700
Borough of Verona	.....	2,431,658	366	35,000	.....	295,000	79,000	.....	409,000
Township of Cedar Grove	.....	805,611	403	15,000	.....	1,104,200	8,500	1,000	1,128,700
Township of Livingston	.....	890,820	240	24,500	.....	.....	9,300	.....	33,800
Borough of Roseland	.....	470,742	131	6,200	.....	.....	7,400	300	13,900
Borough of Essex Fells	.....	1,236,535	105	33,000	.....	14,400	8,500	.....	55,900
Totals	$1,233,195	$652,003,610	129,151	$16,251,190	$2,440,200	$34,975,731	$20,169,575	$2,916,450	$76,753,146

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Abstract of Ratables and Exemptions in the County of Essex, for the Year 1916—Concluded.

TAXING DISTRICT..	APPORTIONMENT OF TAXES..					Total Tax Rate per $100 Valuation.
	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
City of Newark	$1,120,153 03	$1,961,935 59	$7,300,000 00	$79,983 57	$7,220,016 43	$2 45
City of East Orange	146,223 56	256,109 36	725,495 29	3,134 32	722,360 97	2 06
City of Orange	61,875 73	108,374 95	379,010 70	2,859 99	376,150 71	2 37
Town of Montclair	128,022 71	224,230 25	716,902 56	3,697 05	713,205 51	2 24
Town of Bloomfield	44,986 26	78,792 90	252,179 67	1,770 39	250,409 28	2 21
Town of Irvington	40,211 68	70,430 28	230,838 69	589 67	230,249 02	2 25
Town of Belleville	23,199 93	40,634 41	153,580 50	874 37	152,706 13	2 50
Town of West Orange	38,504 71	67,440 55	245,718 00	431 86	245,286 14	2 45
Village of South Orange	34,072 25	59,677 14	174,557 64	.....	174,557 64	2 11
Township of South Orange	24,246 69	42,467 79	112,956 40	.....	112,956 40	1 99
Town of Nutley	21,333 32	37,365 07	120,205 00	228 20	119,976 80	2 26
Borough of Glen Ridge	23,595 16	41,326 81	113,705 50	470 58	113,234 92	2 03
Township of Millburn	18,176 13	31,835 44	83,877 50	251 20	83,626 30	1 97
Borough of Caldwell	7,956 90	13,936 52	45,834 78	275 36	45,559 42	2 27
Borough of West Caldwell	1,958 41	3,430 22	9,937 45	.....	9,937 45	2 11
Borough of North Caldwell	1,232 18	2,158 15	3,546 99	.....	3,546 99	1 53
Township of Caldwell	1,150 26	2,014 67	3,325 00	.....	3,325 00	1 50
Borough of Verona	6,536 22	11,448 25	32,404 67	.....	32,404 67	2 05
Township of Cedar Grove	2,165 48	3,792 82	12,350 00	.....	12,350 00	2 27
Township of Livingston	2,394 52	4,193 98	9,377 96	.....	9,377 96	1 79
Borough of Roseland	1,265 35	2,216 25	5,819 00	.....	5,819 00	1 98
Borough of Essex Fells	3,323 81	5,821 61	13,895 00	.....	13,895 00	1 87
Totals	$1,752,584 29	$3,069,633 01	$10,745,518 30	$94,566 56	$10,650,951 74	.....

Total County Taxes Appropriated	$3,164,199 57
Bank Stock Taxes Due County	94,566 56
Net County Taxes Apportioned	$3,069,633 01

County Tax Rate per $100	$ .4708
State School Tax Rate per $100	.2688

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 67, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 67, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
Clayton Borough	3,816½	553	$198,650	$630,100	$828,750	$11,736	$129,800	$970,286	.....	*$2,061	$972,347	427
Deptford Township	10,555¾	1,735½	516,190	328,660	844,850	.....	148,600	993,450	$4,450	.....	989,000	396
East Greenwich Township	8,784	193	327,800	484,650	812,450	7,797	148,950	969,197	7,532	*265	961,930	380
Elk Township	11,817	175	285,185	201,575	486,760	1,838	76,825	565,423	950	*170	564,643	244
	.....	.....	.....	.....	.....	.....	.....	.....	.....	*3,803	.....	.....
Franklin Township	34,645	2,957	548,625	444,325	992,950	54,487	120,870	1,168,307	1,025	1,375	1,172,460	735
Glassboro Township	5,473½	1,738	486,475	1,015,525	1,502,000	79,246	363,625	1,944,871	1,750	*11,549	1,954,670	716
Greenwich Township	5,460	292	511,659	634,216	1,145,875	3,035	407,400	1,556,310	1,300	*648	1,555,658	307
Harrison Township	11,960	291	485,150	584,450	1,069,600	12,174	294,375	1,376,149	.....	.....	1,376,149	441
Logan Township	13,522	222	429,950	367,475	797,425	5,114	158,100	960,639	.....	*748	961,387	405
Mantua Township	9,189¼	2,523	464,805	617,245	1,082,050	4,672	167,800	1,254,522	1,250	*363	1,253,635	520
Monroe Township	26,698½	683	467,495	655,200	1,122,695	7,362	313,400	1,443,457	400	.....	1,443,057	857
National Park Borough	323	2,086	171,365	146,675	318,040	.....	37,695	355,735	2,000	.....	353,735	108
Paulsboro Borough	708	1,656	363,975	1,016,625	1,380,600	1,477	321,400	1,703,477	2,200	*67	1,701,344	733
	.....	.....	.....	.....	.....	.....	.....	.....	.....	*2,303	.....	.....
Pitman Borough	750½	2,967½	563,800	1,368,300	1,932,100	10,917	258,925	2,201,942	3,600	350	2,200,995	728
South Harrison Township	9,700	55	360,550	191,450	552,000	12	138,675	690,687	.....	.....	690,687	187
Swedesboro Borough	475	527	200,650	843,400	1,044,050	17,883	254,000	1,315,933	.....	*1,144	1,317,077	465
Washington Township	13,295	210	386,400	357,600	744,000	.....	148,300	892,300	800	1,950	893,450	413
Wenonah Borough	226	654½	146,415	580,130	726,545	6,799	110,375	843,719	250	*1,459	844,928	192
West Deptford Township	8,990	745	561,050	439,950	1,001,000	919	98,000	1,099,919	2,000	*35	1,097,954	424
	.....	.....	.....	.....	.....	.....	.....	.....	.....	*9,869	.....	.....
Westville Borough	288¾	1,330	420,345	668,540	1,088,885	530,098	95,360	1,714,343	55,397	500	1,669,315	565
Woodbury City, First Ward	135½	376	136,075	275,600	411,675	.....	36,400	448,075	.....	.....	.....	298
Woodbury City, Second Ward	309½	762	595,170	1,561,650	2,156,820	35,089	268,350	2,460,259	23,450	*880	4,272,014	639
Woodbury City, Third Ward	119	950	428,850	789,300	1,218,150	.....	168,100	1,386,250	.....	.....	.....	519
Woodbury Heights Borough	447¼	859½	164,665	180,010	344,675	4,035	57,250	405,960	13,290	*232	392,902	167
Woolwich Township	12,896	.....	455,075	296,525	751,600	3,409	155,600	910,609	300	*144	910,453	252
Totals	190,582	24,541	$9,676,369	$14,679,176	$24,355,545	$798,099	$4,478,175	$29,631,819	$121,944	$39,915	$29,549,790	11,102

*As adjusted on review by the State Board of Taxes and Assessment, on the assessments for the year 1915.

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Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public School.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax	Net County Tax Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Clayton Borough	$35,000		$14,000	$46,000	$8,500	$103,500	$2,490 61	$5,504 73	$13,150 00	$114 55	$13,035 45	$2 13
Deptford Township	14,650			4,700	2,000	21,350	2,533 27	5,599 01	10,950 00		10,950 00	1 89
East Greenwich Township	10,000		17,800	26,200	11,400	65,400	2,463 93	5,445 76	8,825 00		8,825 00	1 69
Elk Township	3,100			10,500		13,600	1,446 30	3,196 60	4,050 00		4,050 00	1 50
Franklin Township	15,500	$200		20,900	2,450	39,050	3,003 18	6,637 63	18,156 91		18,156 91	†14 2 32
Glassboro Township	61,000		9,300	55,100	8,000	133,400	5,006 77	11,065 96	24,768 50	$604 38	24,164 12	2 04
Greenwich Township	6,000		3,500	2,500		12,000	3,984 73	8,807 03	9,450 00		9,450 00	1 41
Harrison Township	15,000		5,000	16,000		36,000	3,524 92	7,790 78	14,600 00	267 58	14,332 42	1 84
Logan Township	7,600		3,000	9,500	2,500	22,600	2,462 54	5,442 69	12,600 00		12,600 00	†25 2 10
Mantua Township	13,900		6,250	20,750	2,650	43,550	3,211 11	7,097 19	13,642 50		13,642 50	1 87
Monroe Township	27,650		8,400	40,800	1,000	77,850	3,696 27	8,169 56	20,460 00	172 50	20,287 50	†20 2 17
National Park Borough	5,680		4,100	15,250		25,030	906 07	2,002 59	5,420 00		5,420 00	2 32
Paulsboro Borough	22,000		47,000	31,400		100,400	4,357 89	9,631 80	29,187 50	196 01	28,991 49	2 49
Pitman Borough	31,700		5,000	21,050		57,750	5,637 72	12,460 48	28,764 50	181 02	28,583 48	2 09
South Harrison Township	2,800			2,800		5,600	1,769 16	3,910 17	3,900 00		3,900 00	1 36
Swedesboro Borough	32,000		11,000	34,900	4,000	81,900	3,373 61	7,456 35	17,441 28	1,250 90	16,190 38	2 02
Washington Township	9,000			18,200	1,500	28,700	2,288 52	5,058 07	6,650 00		6,650 00	1 53
Wenonah Borough	7,000		24,100	50,850		81,950	2,164 24	4,783 38	11,100 00		11,100 00	2 12
West Deptford Township	16,000		47,500	8,800	400	72,700	2,812 35	6,215 83	11,400 00		11,400 00	1 82
Westville Borough	27,200		3,200	15,950		46,350	4,275 85	9,450 48	19,345 00	110 07	19,234 93	1 89
Woodbury City, First Ward	8,800		9,000	9,000	3,300	30,100						
Woodbury City, Second Ward	28,200		403,600	47,150	1,050	480,000	10,942 53	24,185 13	66,407 55	2,813 11	63,594 44	2 27
Woodbury City, Third Ward	88,000		187,000	137,000		412,000						
Woodbury Heights Borough	6,200		1,500	6,400		14,100	1,006 39	2,224 33	4,587 77		4,587 77	1 91
Woolwich Township	2,400			3,000	3,700	9,100	2,332 07	5,154 33	12,721 22		12,721 22	2 20
Totals	$496,380	$200	$810,250	$654,700	$52,450	$2,013,980	$75,690 03	$167,289 88	$367,577 73	$5,710 12	$361,867 61	

†Additional rates in special districts.

Total County Taxes Appropriated	$173,000 00
Bank Stock Taxes Due County	5,710 12
Net County Taxes Apportioned	$167,289 88

County Tax Rate per $100 of Valuation $0.56456162
State School Tax Rate per $100 of Valuation 0.25543497

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1916.

TAXING DISTRICTS.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
Jersey City	.....	166,233	$101,756,627	$128,807,300	$230,563,927	$55,533,999	$29,358,975	$315,456,901	$1,002,600	$1,797,358	$316,251,659	7,563
Bayonne	.....	30,000	18,893,245	31,849,225	50,742,470	800,353	13,246,350	64,789,173	81,575	.....	64,707,598	2,388
Old Hoboken	.....	.....	18,094,600	29,866,350	47,960,950	5,243,879	.....	.....	.....	.....	.....	.....
Weehawken Addition	About	.....	6,952,900	6,080,400	13,033,300	1,373,507	.....	.....	.....	.....	.....	.....
Hoboken Totals	720	.....	25,047,500	35,946,750	60,994,250	6,617,386	5,565,650	73,177,286	385,000	12,300	72,804,586	1,842
North Bergen	.....	7,800	5,892,845	8,109,000	14,001,845	706,943	1,006,250	15,715,038	151,200	.....	15,563,838	1,704
Secaucus	About 2,986	.....	1,370,155	1,299,400	2,669,555	457,480	220,400	3,347,435	5,900	.....	3,341,535	536
West Hoboken	.....	6,000	7,577,545	16,782,900	24,360,445	4,259	1,747,493	26,112,197	46,510	.....	26,065,687	1,564
West New York	.....	5,000	4,678,130	10,193,550	14,871,680	4,987,921	1,236,325	21,095,926	102,550	.....	20,993,376	3,479
Town of Union	.....	3,348	5,114,050	9,621,400	14,735,450	.....	988,650	15,724,100	108,675	.....	15,615,425	656
Weehawken	.....	2,000	6,057,365	7,673,850	13,731,215	7,021,696	368,050	21,120,961	22,500	.....	21,098,461	288
Guttenberg	.....	1,400	1,300,350	2,048,500	3,248,850	.....	294,650	3,643,500	18,400	.....	3,625,100	1,010
Kearny	.....	10,200	7,025,630	11,315,125	18,340,755	1,505,959	2,570,525	22,417,239	124,400	.....	22,292,839	6,418
Harrison	.....	7,400	3,364,900	8,106,100	11,471,000	692,040	2,845,900	15,008,940	334,150	.....	14,674,790	2,048
East Newark	.....	454	653,800	1,704,550	2,358,350	.....	1,195,300	3,553,650	1,700	.....	3,551,950	411
Totals	3,706	239,835	$188,732,142	$273,457,650	$462,189,792	$78,328,036	$60,644,518	$601,162,346	$2,385,160	$1,809,658	$600,586,844	29,847

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Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1916—Continued.

TAXING DISTRICTS.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Jersey City	$6,404,671	$1,255,800	$15,809,866	$5,780,000	$822,050	$30,072,387	$808,167 93	$1,567,699 57	$3,762,541 71	$31,596 94	$3,730,944 77	$1.936
Bayonne	1,915,650	63,000	931,250	1,232,800	14,000	4,156,700	165,357 57	320,763 77	1,016,770 56	2,693 41	1,014,077 15	2.316
Old Hoboken	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2.228
Weehawken Addition	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2.161
Hoboken Totals	2,127,500	1,043,100	3,236,900	2,056,300	.....	8,463,800	186,049 09	360,901 56	1,085,061 30	11,871 38	1,073,189 92	.....
North Bergen	547,200	10,000	472,000	216,000	175,500	1,420,700	39,772 74	77,151 92 *441 60	208,500 00	.....	208,500 00	2.074
Secaucus	82,600	.....	1,815,400	33,500	.....	1,931,500	8,539 15	16,564 41 *94 06	32,920 00	75 44	32,844 56	1.734
West Hoboken	625,000	154,260	159,000	995,200	.....	1,933,460	66,609 78	129,210 92 *733 77	331,691 39	8,252 51	323,438 88	1.992
West New York	418,100	74,500	203,500	246,600	.....	942,700	53,647 70	104,066 83 *592 81	278,055 17	.....	278,055 17	2.069
Town of Union	651,000	125,300	251,500	315,900	.....	1,343,700	39,904 57	77,407 64 *441 86	174,600 00	1,065 66	173,534 34	1.353
Weehawken	295,000	13,500	111,400	144,500	.....	564,400	53,916 24	104,587 75 *593 51	182,633 98	.....	182,633 98	1.618
Guttenberg	114,600	.....	32,300	22,900	.....	169,800	9,263 79	17,970 08 *102 39	44,230 00	247 63	43,982 37	1.958
Kearny	664,325	61,375	620,150	424,975	56,000	1,826,825	56,968 42	110,508 43	303,329 57	262 14	303,067 43	2.100
Harrison	171,500	139,400	362,200	327,100	.....	1,000,200	37,500 81	72,744 80	163,617 66	1,129 26	162,488 40	1.818
East Newark	32,400	.....	5,200	23,600	.....	61,200	9,076 86	17,607 47	25,693 81	69 01	25,624 80	1.472
Totals	$14,049,546	$2,940,235	$24,010,666	$11,819,375	$1,067,550	$53,887,372	$1,534,774 65	$2,977,185 15	$7,609,645 15	$57,263 38	$7,552,381 77	.....

*First Judicial District Court Tax, $3,000.00.

Total County Taxes Appropriated $3,034,448 54
Bank Stock Taxes Due County 57,263 39
Net County Taxes Apportioned 2,977,185 15

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
Alexandria Township	16,643	104	$252,575	$315,966	$568,541	$299	$127,200	$696,040	.....	.....	$696,040	287
Bethlehem Township	12,368	65	162,660	276,240	438,900	28,628	127,610	595,138	$700	$650	595,088	234
Bloomsbury Borough	424	235	54,758	217,200	271,958	16,275	82,635	370,868	.....	.....	370,868	171
Clinton, Town	.....	241	124,775	383,175	507,950	8,751	185,495	702,196	.....	3,800	705,996	204
Clinton Township	20,491	286	361,600	771,900	1,133,500	13,298	218,672	1,365,470	.....	.....	1,365,470	617
Delaware Township	23,002	112	584,220	337,019	921,239	10,325	231,755	1,163,319	.....	.....	1,163,319	529
East Amwell Township	17,699	89	283,330	396,200	679,530	1,884	267,600	949,014	.....	.....	949,014	363
Flemington Borough	262	627	339,100	1,127,225	1,466,325	42,680	410,085	1,919,090	.....	100	1,919,190	706
Franklin Township	14,283	73	315,825	325,965	641,790	12,697	164,608	819,095	.....	.....	819,095	365
Frenchtown Borough	431	270	90,320	438,550	528,870	4,135	152,915	685,920	.....	.....	685,920	262
Hampton Borough	683	291	41,760	470,375	512,135	24,371	373,834	910,340	1,100	4,056	913,296	227
High Bridge Borough	1,363	319	106,265	669,960	776,225	20,758	184,303	981,286	.....	.....	981,286	388
Holland Township	14,324	62	226,675	407,060	633,735	7,569	179,350	820,654	.....	.....	820,654	273
Kingwood Township	21,766	.....	312,100	349,675	661,775	1,831	205,750	869,356	.....	.....	869,356	353
Lambertville, First Ward	.....	413	117,030	239,925	356,955	.....	101,670	.....	.....	.....	.....	255
Lambertville, Second Ward	8	380	209,425	506,800	716,225	109,195	162,966	2,402,886	.....	.....	2,402,886	282
Lambertville, Third Ward	.....	594	264,525	566,250	830,775	.....	125,100	.....	.....	.....	.....	495
Lebanon Township	19,784	310	285,525	439,035	724,560	7,278	247,367	979,205	3,550	.....	975,655	554
Milford Borough	660	130	42,540	469,975	512,515	6,770	158,875	678,160	.....	.....	678,160	211
Raritan Township	22,778	.....	416,600	570,450	987 050	18,993	250,741	1,256,784	.....	100	1,256,884	491
Readington Township	29,326	457	526,600	677,000	1,203,600	26,963	255,725	1,486,288	.....	.....	1,486,288	753
Stockton Borough	.....	138	32,100	135,475	167,575	2,199	83,026	252,800	.....	.....	252,800	138
Tewksbury Township	19,659	585	328,900	509,700	838,600	10,795	224,769	1,074,164	90	.....	1,074,074	506
Union Township	12,276	66	186,745	337,795	524,540	16,473	125,210	666,223	.....	.....	666,223	261
West Amwell Township	13,325	178	177,525	198,875	376,400	80	115,100	491,580	.....	.....	491,580	201
Totals	261,555	6,025	$5,843,478	$11,137,790	$16,981,268	$392,247	$4,762,361	$22,135,876	$5,440	$8,706	$22,139,142	9,125

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Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Alexandria Township	$3,000	.....	.....	$14,000	$7,000	$24,000	$1,925 80	$4,112 63	$6,000 00	.....	$6,000 00	$1.68832
Bethlehem Township	3,000	.....	.....	7,500	950	11,450	1,646 50	3,516 14	7,100 00	.....	7,100 00	2.02132
Bloomsbury Borough	7,000	.....	.....	11,900	700	19,600	1,026 10	2,191 32	4,600 00	$297 83	4,302 17	1.98146
Clinton, Town	20,000	.....	$9,000	52,500	11,000	92,500	1,953 32	4,171 44	8,540 00	892 77	7,647 23	1.92182
Clinton Township	16,200	.....	6,000	28,900	7,000	58,100	3,777 96	8,068 02	16,900 00	.....	16,900 00	2.06003
Delaware Township	8,350	.....	.....	27,000	8,550	43,900	3,218 65	6,873 59	15,280 00	.....	15,280 00	2.13555
East Amwell Township	6,200	.....	.....	20,150	2,600	28,950	2,625 71	5,607 34	8,800 00	.....	8,800 00	1.75656
Flemington Borough	114,000	.....	73,000	90,500	6,300	283,800	5,310 00	11,339 73	32,180 00	1,773 51	30,406 49	2.41509
Franklin Township	4,700	.....	2,300	18,500	2,300	27,800	2,266 25	4,839 71	8,100 00	.....	8,100 00	1.81188
Frenchtown Borough	10,000	.....	14,000	20,000	1,000	45,000	1,897 78	4,052 83	5,955 00	564 94	5,390 06	1.61516
Hampton Borough	30,000	$1,200	3,500	25,800	4,500	65,000	2,526 88	5,396 31	10,965 50	.....	10,965 50	2.04334
High Bridge Borough	63,000	.....	60,500	23,400	.....	146,900	2,715 00	5,798 02	17,833 50	109 59	17,723 91	2.63419
Holland Township	6,300	.....	.....	8,000	.....	14,300	2,270 56	4,848 91	7,000 00	.....	7,000 00	1.68725
Kingwood Township	6,100	.....	.....	9,500	.....	15,600	2,405 31	5,136 67	8,900 00	.....	8,900 00	1.85068
Lambertville, First Ward	6,000	.....	4,000	.....	5,000	15,000	1,268 90	2,709 83	}	.....	.....	}
Lambertville, Second Ward	10,000	5,000	10,000	109,700	.....	134,700	2,734 64	5,839 98	} 33,095 00	1,331 52	31,763 48	} 2.14648
Lambertville, Third Ward	36,000	.....	3,000	43,000	.....	82,000	2,644 70	5,647 89	}	.....	.....	}
Lebanon Township	21,000	.....	313,300	19,200	.....	353,500	2,699 42	5,764 23	14,812 50	.....	14,812 50	2.32850
Milford Borough	2,000	.....	3,000	20,500	475	25,975	1,876 31	4,006 97	6,400 00	163 22	6,236 78	1.75609
Raritan Township	9,400	.....	7,000	12,300	4,400	33,100	3,477 51	7,426 42	15,777 60	.....	15,777 60	2.08377
Readington Township	11,900	.....	.....	43,600	1,750	57,250	4,112 23	8,781 89	17,730 00	197 44	17,532 56	1.99649
Stockton Borough	3,000	200	2,000	10,300	.....	15,500	699 42	1,493 69	3,425 00	.....	3,425 00	2.16778
Tewksbury Township	6,400	.....	.....	31,500	3,100	41,000	2,971 73	6,346 27	13,200 00	114 76	13,085 24	2.03881
Union Township	7,500	.....	15,000	18,800	4,000	45,300	1,843 28	3,936 45	6,479 50	.....	6,479 50	1.80094
West Amwell Township	3,700	.....	.....	12,000	1,000	16,700	1,360 08	2,904 55	5,565 00	.....	5,565 00	1.95871
Totals	$414,750	$6,400	$525,600	$678,550	$71,625	$1,696,925	$61,254 04	$130,810 83	$274,638 60	$5,445 58	$269,193 02	.....

Total County Taxes Appropriated	$136,256 41
Bank Stock Taxes Due County	5,445 58
Net County Taxes Apportioned	130,810 83

County Tax Rate per $100 of Valuation	$0.59086
State School Tax Rate per $100 of Valuation	0.27668
Annandale Fire District Tax Rate	0.236
Average Tax Rate on $100 Valuation	1.99575

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Deductions for Debt (Other than Mortgage Indebtedness).	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
East Windsor Township....	9,706	.....	$448,400	$289,115	$737,515	$1,662	$100,070	.....	$839,247	$7,553	.....	$831,694	210
Ewing Township	8,264	2,100	1,047,858	1,403,150	2,451,008	20,215	425,990	.....	2,897,213	17,969	$4,340	2,883,584	716
Hamilton Township	18,900	10,000	3,614,100	4,607,990	8,222,090	691,673	728,000	.....	9,641,763	79,950	10,350	9,572,163	3,160
Hightstown Borough	449	818	454,633	996,385	1,451,018	9,198	286,611	.....	1,746,827	3,996	.....	1,742,831	642
Hopewell Borough	.....	459	166,047	588,877	754,924	17,412	221,179	$10,175	983,340	400	.....	982,940	384
Hopewell Township	32,660	339	1,178,470	970,535	2,149,005	11,329	465,053	.....	2,625,387	8,240	225	2,617,372	730
Lawrence Township	12,325	1,613	1,043,665	1,452,934	2,496,599	13,610	179,700	.....	2,689,909	1,650	.....	2,688,259	659
Pennington Borough	214	673	196,130	522,630	718,760	16,813	170,760	3,520	902,813	560	.....	902,253	258
Princeton Borough	.....	1,440	3,137,450	4,258,035	7,395,485	20,957	887,916	.....	8,304,358	51,870	.....	8,252,488	464
Princeton Township	9,883	169	901,460	1,265,180	2,166,640	39,386	915,410	.....	3,121,436	.....	.....	3,121,436	331
Washington Township	12,377	105	452,695	405,200	857,895	5,491	113,855	.....	977,241	1,105	360	976,496	357
West Windsor Township....	15,862	110	800,129	571,780	1,371,909	50,144	182,304	.....	1,604,357	4,215	.....	1,600,142	354
City of Trenton	.....	.....	25,373,400	47,088,550	*72,302,000	860,338	14,800,275	344,525	87,618,088	175,025	26,725	87,469,788	28,326
Totals	.....	.....	$38,814,437	$64,260,411	103,074,848	$1,758,228	$19,477,123	$358,220	$123,951,979	$352,533	$42,000	$123,641,446	36,591

*Reduction of $159,950 allowed on account of exempt real estate consisting of parsonages.

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Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Grayeyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
East Windsor Township	.....	.....	.....	$200	$600	$800	$2,117 06	$4,531 27	$4,391 55	.....	$4,391 55	$1 32
Ewing Township	$34,500	.....	$58,300	49,550	5,000	147,350	7,340 09	15,710 46	22,795 00	.....	22,795 00	1 59
Hamilton Township	250,000	.....	140,000	100,000	41,200	531,200	24,365 69	52,151 46	81,359 75	.....	81,359 75	1 64
Hightstown Borough	51,000	$182,000	13,150	104,700	5,700	356,550	4,436 33	9,495 36	25,163 45	$980 01	24,183 44	2 18
Hopewell Borough	28,600	.....	13,000	41,850	4,500	87,950	2,502 05	5,355 29	10,647 28	289 91	10,357 37	1 85
Hopewell Township	16,300	.....	108,000	162,900	6,000	293,200	6,662 45	14,260 07	29,826 18	.....	29,826 18	1 94
Lawrence Township	19,700	482,500	4,500	87,800	1,100	595,600	6,342 89	14,646 28	20,495 00	.....	20,495 00	1 56
Pennington Borough	10,600	85,750	700	51,585	1,650	150,285	2,296 66	4,915 69	9,607 53	170 20	9,437 33	1 82
Princeton Borough	152,160	3,769,890	159,805	315,185	11,495	4,408,535	21,006 50	44,961 55	74,953 29	1,286 11	73,667 18	1 68
Princeton Township	3,200	96,000	55,100	4,800	100	159,200	7,945 53	17,006 34	17,000 00	.....	17,000 00	1 34
Washington Township	11,200	.....	.....	10,200	1,200	22,600	2,485 65	5,320,18	7,145 00	.....	7,145 00	1 53
West Windsor Township	2,800	.....	2,700	10,000	500	16,000	4,073 12	8,717 96	7,000 00	.....	7,000 00	1 24
City of Trenton	1,694,175	675,825	9,251,475	4,360,350	125,550	16,107,375	222,652 09	476,556 57	1,392,798 85	15,417 83	1,377,381 02	2 37
Totals	$2,274,235	$5,291,965	$9,806,730	$5,299,120	$204,595	$22,876,645	$314,726 11	$673,628 48	$1,703,182 88	$18,144 06	$1,685,038 82	.....

Total County Taxes Appropriaetd $691,772 54
Bank Stock Taxes Due County 18,144 06

Net County Taxes Apportioned $673,628 48

County Tax Rate per $100 of Valuation $0.54482
State School Tax Rate per $100 of Valuation 0.25455

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.										
Cranbury Township	11,022	242	$450,600	$540,400	$991,000	$38,500	$187,800	$1,217,300	$500	.....	$1,216,800	389
Dunellen Borough	48	3,965	614,700	1,141,525	1,756,225	77,122	185,800	2,019,147	300	.....	2,018,847	743
East Brunswick Township	12,426	3,188	610,290	267,850	878,140	7,048	95,825	981,013	4,688	.....	976,325	288
Helmetta Borough	401	492	33,730	323,800	357,530	2,285	481,716	841,531	100	.....	841,431	151
Highland Park Borough	493	2,935	826,118	1,503,513	2,329,631	6,017	290,757	2,626,405	15,095	108	2,611,418	452
Jamesburg Borough	283	856	139,880	485,275	625,155	13,117	122,175	760,447	.....	.....	760,447	445
Madison Township	21,000	5,957	525,050	190,400	715,450	42,067	589,220	1,346,737	1,000	424	1,346,161	358
Metuchen Borough	270	4,212	551,470	1,319,025	1,870,495	28,600	238,333	2,137,428	2,200	.....	2,135,228	580
Middlesex Borough	990	8,719	444,880	685,993	1,130,873	14,600	384,735	1,530,208	.....	.....	1,530,208	274
Milltown Borough	836	432	123,161	564,450	687,611	1,591	558,571	1,247,773	.....	.....	1,247,773	424
Monroe Township	19,313	556	627,790	312,125	939,915	8,817	126,100	1,074,832	1,000	.....	1,073,832	606
New Brunswick	554	9,912	5,546,441	9,881,794	15,428,235	235,366	4,099,575	19,763,176	134,477	.....	19,628,699	.....
North Brunswick Township	7,549	2,044	407,685	310,400	718,085	17,329	197,025	932,439	.....	.....	932,439	250
Perth Amboy City	1,410	11,100	6,331,436	10,046,315	16,377,751	1,382,888	5,783,965	23,544,604	610,875	.....	22,933,729	2,420
Piscataway Township	14,282	15,964	1,553,800	1,038,825	2,592,625	295,532	777,484	3,665,641	200	.....	3,665,441	985
Raritan Township	13,800	9,280	1,395,850	880,075	2,275,925	39,432	598,970	2,914,327	6,400	.....	2,907,927	561
Roosevelt Borough	1,842	2,829	1,954,852	2,285,525	4,240,377	242,933	1,378,036	5,861,346	.....	.....	5,861,346	738
Sayreville Township	8,182	1,728	694,725	1,904,275	2,599,000	63,763	1,495,920	4,158,683	3,300	.....	4,155,383	1,700
South Amboy City	250	4,271	740,950	1,087,560	1,828,510	610,023	563,225	3,001,758	12,800	.....	2,988,958	1,648
South Brunswick Township	28,188	347	768,200	734,750	1,502,950	28,359	330,449	1,861,758	4,155	.....	1,857,603	700
South River Borough	954	1,886	703,135	1,560,000	2,263,135	6,644	558,000	2,827,779	19,200	4,700	2,813,279	960
Spotswood Borough	1,274	2,317	112,050	184,300	296,350	4,578	66,926	367,854	.....	.....	367,854	159
Woodbridge Township	10,627	16,383	2,223,080	2,265,142	4,488,222	1,311,161	927,323	6,726,706	21,459	.....	6,705,247	1,276
Totals	155,994	109,615	$27,379,873	$39,513,317	$66,893,190	$4,477,772	$20,037,930	$91,408,892	$837,749	$5,232	$90,576,375	16,107

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Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Cranbury Township	$21,200	.....	.....	$43,100	$2,000	$66,300	$3,047 55	$6,323 22	$12,275 00	$590 00	$11,685 00	$1 73
Dunellen Borough	50,000	.....	$7,400	70,000	.....	127.400	5,055 35	10,491 14	38,157 50	117 50	38,040 00	2 66
East Brunswick Township	23,300	.....	2,000	3,600	2,400	31,300	2,445 26	5,073 57	9,600 00	.....	9,600 00	1 75
Helmetta Borough	12,000	.....	.....	36,500	.....	48,500	2,107 40	4,372 59	7,350 00	.....	7,350 00	1 65
Highland Park Borough	39,150	.....	4,500	47,225	.....	90,875	6,540 50	13,570 50	36,819 14	.....	36,819 14	2 17
Jamesburg Borough	25,000	.....	.....	25,500	12,500	63,000	1,904 59	3,951 75	10,700 00	360 00	10,340 00	2 13
Madison Township	6,200	.....	25,000	5,100	.....	36,300	3,371 56	6,995 45	11,711 28	.....	11,711 28	1 64
Metuchen Borough	45,000	.....	10,000	72,500	5,500	133,000	5,347 82	11,095 92	35,275 00	138 00	35,137 00	2 42
Middlesex Borough	17,000	.....	.....	.....	.....	17,000	3,832 52	7,951 88	16,238 00	.....	16,238 00	1 83
Milltown Borough	43,000	.....	3,000	15,000	.....	61,000	3,125 15	6,484 19	22,275 00	.....	22,275 00	2 56
Monroe Township	8,400	.....	509,790	1,550	490	520,230	2,689 48	5,580 26	11,350 00	.....	11,350 00	1 83
New Brunswick City	488,565	$1,365,100	991,370	1,325,170	30,550	4,200,755	49,161 58	102,002 50	330,536 44	4,440 00	326,096 44	2 42
North Brunswick Township	2,600	11,300	6,500	3,600	111,800	135,800	2,336 25	4,845 50	5,200 00	.....	5,200 00	1 33
Perth Amboy City	681,000	19,000	445,090	486,600	74,900	1,706,590	57,439 22	119,177 40	413,853 55	1,840 00	412,013 55	2 50
Piscataway Township	45,100	.....	13,600	35,100	3,400	97,200	9,180 36	19,047 84	27,004 00	.....	27,004 00	1 51
Raritan Township	85,200	.....	2,500	27,500	9,000	124,200	7,283 10	15,111 70	32,082 50	.....	32,082 50	1 87
Roosevelt Borough	50,900	.....	6,400	34,200	.....	91,500	14,680 14	30,459 08	84,599 00	220 00	84,379 00	2 21
Sayreville Township	40,000	.....	10,000	96,000	2,000	148,000	10,407 46	21,593 86	28,500 00	.....	28,500 00	1 45
South Amboy City	30,000	25,000	16,200	177,300	6,500	255,000	7,486 05	15,532 42	48,325 00	622 50	47,702 50	2 36
South Brunswick Township	23,500	300,000	.....	19,600	1,000	344,100	4,652 50	9,653 22	15,112 77	.....	15,112 77	1 58
South River Borough	113,000	.....	64,200	94,600	9,500	281,300	7,046 05	14,619 59	46,455 94	947 50	45,508 44	2 38
Spottswood Borough	6,500	.....	1,100	15,875	.....	23,475	921 29	1,911 59	3,339 71	.....	3,339 71	1 68
Woodbridge Township	167,500	5,800	1,557,500	127,000	9,100	1,866,900	16,793 79	34,844 48	114,195 00	176 25	114,018 75	2 46
Totals	$2,024,115	$1,726,200	$3,676,150	$2,762,620	$280,640	$10,469,725	$226,854 97	$470,689 65	$1,360,954 83	$9,451 75	$1,351,503 08	.....

Total County Taxes Appropriated $480,141 40
Bank Stock Taxes Due County 9,451 75

Net County Taxes Apportioned $470,689 65

County Tax Rate per $100 of Valuation $0.51966
State School Tax Rate per $100 of Valuation 0.25045

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Deductions for Debt (Other than Mortgage Indebtedness).	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.										
Atlantic Township	17,960	2,550	$669,272	$336,600	$1,005,872	.....	$172,392	.....	$1,178,264	$1,400	$1,176,864	302
Eatontown Township	3,796	2,265	623,774	657,175	1,280,949	8,670	223,524	.....	1,513,143	9,335	1,503,808	409
Freehold Township	21,149	1,390	1,591,630	2,177,720	3,769,350	36,541	804,300	.....	4,610,191	19,300	4,590,891	880
Holmdel Township	11,276	86	629,610	299,735	929,345	.....	182,881	.....	1,112,226	14,875	1,097,351	321
Howell Township	27,628	467	582,225	695,700	1,277,925	5 211	105,950	.....	1,389,086	1,900	1,387,186	771
Manalapan Township	17,958	59	601,150	369,625	970,775	2,149	191,085	.....	1,164,009	3,650	1,160,359	368
Marlboro Township	17,226	210	803,400	558,250	1,361,650	8,655	222,836	$9,500	1,583,641	1,410	1,582,231	405
Matawan Township	4,241	1,243	303,240	326,100	629,340	12,188	102,050	.....	743,578	1,750	741,828	394
Middletown Township	.....	.....	2,545,950	2,006,550	4,552,500	13,553	576,500	.....	5,142,553	40,000	5,102,553	846
Millstone Township	23,578	27	520,006	339,220	859,226	.....	168,749	.....	1,027,975	410	1,027,565	396
Neptune Township	3,560	6,319	2,534,742	3,982,280	6,517,022	22,965	737,817	.....	7,277,804	15,300	7,262,504	600
Ocean Township	5,928	1,504	1,644,755	1,672,925	3,317,680	17,454	251,205	.....	3,586,339	1,400	3,584,939	335
Raritan Township	4,000	3,200	601,169	732,325	1,333,494	8,343	259,186	.....	1,601,023	1,450	1,599,573	350
Shrewsbury Township	8,050	778	1,011,455	902,775	1,914,230	7,569	306,425	.....	2,228,224	4,100	2,224,124	300
Upper Freehold Township	29,197	.....	867,155	618,975	1,486,130	7,798	364,435	.....	1,858,363	3,300	1,855,063	547
Wall Township	12,700	.....	1,109,235	1,098,850	2,208,085	14,040	179,920	.....	2,402,045	5,700	2,396,345	1,072
Asbury Park City	46	3,136	6,261,600	6,523,100	12,784,700	71,884	1,414,600	.....	14,271,184	99,800	14,171,384	2,418
Atlantic Highlands Borough	885	2,905	980,865	1,139,566	2,120,431	143,727	235,990	.....	2,500,148	150	2,499,998	527
Allentown Borough	258	209	71,940	267,725	339,665	.....	119,956	.....	459,621	.....	459,621	210
Allenhurst Borough	185	614	926,600	1,548,050	2,474,650	19,048	325,475	.....	2,819,173	2,125	2,817,048	51

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1916—Continued

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Deductions for Debt (Other than Mortgage Indebtedness).	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
Avon Borough	.....	1,400	$516,500	$750,550	$1,267,050	$8,300	$139,650	.....	$1,415,000	$8,975	$1,406,025	183
Belmar Borough	.....	2,400	1,420,900	2,005,850	3,426,750	19,402	263,900	.....	3,710,052	30,950	3,679,102	401
Bradley Beach Borough	.....	1,634	1,190,125	1,314,600	2,504,725	21,304	210,330	.....	2,736,359	48,460	2,687,899	562
Deal Borough	.....	982	2,707,100	2,999,400	5,706,500	11,334	495,900	.....	6,213,734	8,600	6,205,134	78
Englishtown Borough	236	165	68,210	196,350	264,560	2,224	76,700	.....	343,484	2,350	341,134	132
Farmingdale Borough	212	226	40,150	116,850	157,000	13,380	47,765	.....	218,145	.....	218,145	113
Fair Haven Borough	689	890	492,125	527,900	1,020,025	.....	112,975	.....	1,133,000	1,600	1,131,400	184
Highlands Borough	151	989	431,700	609,725	1,041,425	11,060	103,200	.....	1,155,685	.....	1,155,685	537
Keyport Borough	838	2,183	440,020	1,128,030	1,568,050	6,351	373,535	.....	1,947,936	3,000	1,944,936	840
Long Branch City	.....	7,195	6,626,025	6,821,940	13,447,965	235,614	2,273,950	.....	15,957,529	56,050	15,901,479	2,135
Manasquan Borough	257	1,145	334,890	525,625	860,515	15,707	161,225	.....	1,037,447	2,400	1,035,047	325
Matawan Borough	139	465	151,900	526,100	678,000	6,009	161,600	.....	845,609	.....	845,609	373
Monmouth Beach Borough	261	830	536,040	581,495	1,117,535	16,576	125,458	.....	1,259,569	.....	1,259,569	59
Neptune City Borough	327	957	175,760	169,740	345,500	1,870	65,575	.....	412,945	400	412,545	173
Rumson Borough	2,627	1,006	1,757,200	2,662,550	4,419,750	.....	493,900	.....	4,913,650	10,000	4,903,650	189
Red Bank Borough	.....	.....	2,074,025	3,617,750	5,691,775	52,369	930,475	.....	6,674,619	2,500	6,672,119	1,679
Seabright Borough	.....	79	491,100	781,600	1,272,700	85,020	158,500	.....	1,516,220	6,300	1,509,920	136
Spring Lake Borough	.....	2,334	1,364,870	1,632,425	2,997,295	23,114	334,450	.....	3,354,859	300	3,354,559	263
West Long Branch Borough	1,359	665	615,050	569,085	1,184,135	.....	150,470	.....	1,334,605	3,725	1,330,880	147
Totals	216,717	52,507	$46,313,463	$53,790,811	$100,104,274	$929,429	$13,624,834	$9,500	$114,649,037	$412,965	$114,236,072	20,011

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.						Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Second District Court Tax.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District	Net Local Taxes to be Raised.	
Atlantic Township	$5,000	.....	$1,000	$6,000	$250	$12,250	$3,125 52	$6,502 47	.....	$9,700 00	.....	$9,700 00	$1 65
Eatontown Township	40,000	.....	1,000	49,000	1,000	91,000	3,993 81	8,308 91	$88 16	25,250 00	125 61	25,124 39	2 50
Freehold Township	83,700	$21,000	112,000	127,000	10,000	353,700	12,192 48	25,365 81	.....	18,300 00	†2,111 86	17,603 09	1 38
	.....	.....	.....	.....	.....	.....	.....	.....	.....	*29,932 32	.....	*28,517 37	*1 05
Holmdel Township	16,300	.....	600	31,100	3,000	51,000	2,914 34	6,063 14	.....	11,500 00	.....	11,500 00	1 88
Howell Township	12,000	.....	.....	24,800	15,000	51,800	3,684 09	7,664 55	.....	12,750 00	.....	12,750 00	1 75
Manalapan Township	6,100	600	.....	11,500	2,800	21,000	3,081 68	6,411 27	.....	8,545 00	.....	8,545 00	1 56
Marlboro Township	13,200	.....	400	22,500	2,700	38,800	4,202 09	8,742 24	.....	10,500 00	.....	10,500 00	1 49
Matawan Township	6,000	.....	.....	3,000	1,000	10,000	1,970 15	4,098 78	.....	8,383 00	.....	8,383 00	1 96
Middletown Township	139,000	.....	2,000	61,200	37,600	239,800	13,551,35	28,192 90	.....	63,897 00	.....	63,897 00	2 08
Millstone Township	9,700	.....	.....	15,400	.....	25,100	2,729 01	5,677 55	.....	9,100 00	.....	9,100 00	1 71
Neptune Township	155,000	.....	50,200	141,750	13,500	360,450	19,287 75	40,127 10	.....	62,815 00	238 50	62,576 50	1 68
Ocean Township	28,000	.....	5,000	27,800	.....	60,800	9,520 88	19,807 68	210 18	27,265 00	.....	27,265 00	1 59
Raritan Township	36,000	.....	4,200	10,600	1,300	52,100	4,248 14	8,838 24	.....	14,420 00	99 65	14,320 35	1 73
Shrewsbury Township	34,000	.....	4,500	61,200	4,500	104,200	5,906 83	12,288 85	.....	31,085 00	.....	31,085 00	2 22
Upper Freehold Township	6,650	.....	.....	22,350	2,000	31,000	4,926 67	10,249 69	.....	12,695 00	.....	12,695 00	1 51
Wall Township	30,000	.....	180,000	20,000	3,000	233,000	6,364 21	13,240 42	.....	23,000 00	.....	23,000 00	1 78
Asbury Park City	233,200	.....	12,000	578,500	416,900	1,240,600	37,636 36	78,300 35	.....	328,003 00	2,815 74	325,187 26	3 11
Atlantic Highlands Borough	45,000	.....	163,500	71,300	.....	279,800	6,639 50	13,813 12	.....	38,000 00	511 10	37,488 90	2 32
Allentown Borough	6,000	.....	21,000	29,500	.....	56,500	1,220 66	2,539 52	.....	8,330 00	404 68	7,925 32	2 64
Allenhurst Borough	.....	.....	159,750	10,250	.....	170,000	7,481 51	15,564 90	165 21	47,400 00	.....	47,400 00	2 51

*Amount for Town of Freehold in Freehold Township.
†Town of Freehold's share of bank stock tax is $1,414.95.

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Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1916—Concluded.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.						Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Second District Court Tax.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District	Net Local Taxes to be Raised.	
Avon Borough	$29,000	.....	$51,500	$60,500	.....	$141,000	$3,734 12	$7,768 64	.....	$32,524 00	.....	$32,524 00	$3 14
Belmar Borough	68,200	.....	184,500	80,100	.....	332,800	9,770 96	20,327 96	.....	79,680 00	272 95	79,407 05	2 98
Bradley Beach Borough	89,800	.....	14,300	82,500	.....	186,600	7,138 52	14,851 21	.....	57,221 00	105 75	57,115 25	2 96
Deal Borough	.....	.....	176,500	41,000	.....	217,500	16,479 60	34,284 88	$363 82	69,000 00	.....	69,000 00	1 94
Englishtown Borough	16,000	.....	4,900	24,300	.....	45,200	905 98	1,884 85	.....	4,142 00	218 24	3,923 76	2 00
Farmingdale Borough	7,500	.....	.....	29,500	.....	37,000	579 35	1,205 31	.....	2,450 00	73 69	2,376 31	1 94
Fair Haven Borough	12,300	.....	4,600	24,600	.....	41,500	3,007 43	6,256 79	.....	13,544 00	.....	13,544 00	2 02
Highlands Borough	10,000	.....	37,750	20,000	.....	67,750	3,069 27	6,385 45	.....	12,750 00	.....	12,750 00	1 93
Keyport Borough	78,900	.....	161,500	59,100	$3,000	302,500	5,165 37	10,746 25	.....	43,000 00	674 58	42,325 42	3 00
Long Branch City	414,100	73,000	337,850	517,600	.....	1,342,550	42,231 15	87,859 54	932 20	279,515 00	2,793 81	276,721 19	2 57
Manasquan Borough	30,000	.....	2,200	65,800	.....	98,000	2,748 87	5,718 90	.....	18,360 00	234 29	18,125 71	2 59
Matawan Borough	34,000	.....	1,000	41,000	700	76,700	2,245 76	4,672 20	.....	15,082 00	883 33	14,198 67	2 50
Monmouth Beach Borough	15,000	4,000	.....	20,000	.....	39,000	3,345 23	6,959 44	73 85	18,437 00	.....	18,437 00	2 29
Neptune City Borough	12,500	.....	5,325	.....	.....	17,825	1,095 63	2,279 41	.....	6,550 00	.....	6,550 00	2 43
Rumson Borough	87,500	.....	1,000	171,500	10,000	270,000	13,023 12	27,093 89	.....	37,320 00	.....	37,320 00	1 59
Red Bank Borough	220,000	15,000	330,700	318,700	.....	884,400	17,719 80	36,865 12	.....	126,907 00	4,071 05	122,835 95	2 67
Seabright Borough	40,000	.....	8,000	35,000	.....	83,000	4,010 04	8,342 88	88 52	16,900 00	126 28	16,773 72	1 94
Spring Lake Borough	6,300	.....	239,950	47,950	.....	294,200	8,909 03	18,534 77	.....	68,000 00	422 50	67,577 50	2 84
West Long Branch Borough	22,100	.....	.....	10,000	18,400	50,500	3,534 55	7,353 44	78 06	16,050 00	.....	16,050 00	2 04
Totals	$2,098,050	$113,600	$2,278,725	$2,973,900	$546,650	$8,010,925	$303,390 81	$631,188 42	$2,000 00	$1,718,302 32	$16,183 61	$1,702,118 71	.....

Amount to be raised in second District Court District, $2,000.00.

Second District Court Tax Rate $0.0069.

Total County Taxes Appropriated	$647,372 00
Bank Stock Taxes Due County	16,183 58
Net County Taxes Apportioned	631,188 42

County Tax Rate per $100 of Valuation	$0.55253
State School Tax Rate per $100 of Valuation	0.2656

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned	Number of Polls Assessed.
Boonton Township	4,936	66	$98,225	$119,900	$218,125	$689	$20,150	$238,964	$600	.....	$238,364	133
Chatham Township	5,312	39	302,150	405,347	707,497	.....	47,310	754,807	.....	.....	754,807	201
Chester Township	17,813	220	360,980	315,755	676,735	6,392	107,575	790,702	5,917	.....	784,785	379
Denville Township	6,520	1,216	276,950	314,625	591,575	18,120	25,250	634,945	2,500	.....	632,445	285
Hanover Township	27,064	4,280	1,443,380	2,104,280	3,547,660	50,783	393,800	3,992,243	6,550	$974	3,986,667	1,342
Jefferson Township	24,417	272	454,095	455,766	909,861	39,531	82,850	1,032,242	3,600	.....	1,028,642	314
Mendham Township	11,007	.....	219,300	448,450	667,750	478	77,200	745,428	4,000	.....	741,428	251
Montville Township	10,784	488	301,875	384,300	686,175	13,488	81,600	781,263	271	.....	780,992	405
Morris Township	8,165	287	1,450,300	2,478,200	3,928,500	23,054	649,000	4,600,554	30,041	8,000	4,578,513	540
Mt. Olive Township	17,343	384	245,900	387,350	633,250	10,833	90,900	734,983	2,300	.....	732,683	302
Passaic Township	18,667	228	920,105	747,350	1,667 455	11,377	319,757	1,998,589	5,013	.....	1,993,576	378
Pequannock Township	19,541	2,472	420,700	616,975	1,037,675	12,247	118,265	1,168,187	2,010	.....	1,166,177	498
Randolph Township	11,890	752	276,475	335,250	611,725	132,708	181,427	925,860	2,500	.....	923,360	618
Rockaway Township	22,523	331	714,850	563,600	1,278,450	15,870	119,950	1,414,270	8,633	.....	1,405,637	978
Roxbury Township	11,637	665	293,616	1,129,225	1,422,841	240,504	1,395,850	3,059,195	3,050	.....	3,056,145	461
Washington Township	25,200	380	337,925	479,875	817,800	6,502	117,300	941,602	8,250	.....	933,352	618
Butler Borough	552	680	318,850	837,325	1,156,175	14,671	178,375	1,349,221	5,300	.....	1,343,921	709
Chatham Borough	808	1,314	716,375	933,510	1,649,885	69,861	157,150	1,876,896	3,800	.....	1,873,096	543
Florham Park Borough	4,618	.....	438,425	975,812	1,414,237	.....	184,825	1,599,062	200	.....	1,598,862	147
Madison Borough	102	1,035	1,629,625	2,232,275	3,861,900	68,620	336,400	4,266,920	11,050	.....	4,255,870	887
Mendham Borough	3,554	179	138,615	670,790	809,405	1,070	141,125	951,600	1,400	.....	950,200	314
Mt. Arlington Borough	1,057	671	234,600	266,450	501,050	17,738	62,300	581,088	1,300	.....	579,788	77
Netcong Borough	95	420	75,550	332,425	407,975	44,372	107,325	559,672	750	.....	558,922	365
Rockaway Borough	272	527	173,800	645,900	819,700	21,513	91,800	933,013	1,100	.....	931,913	450
Wharton Borough	1,017	775	218,583	381,650	600,233	18,834	363,515	982,582	11,657	.....	970,925	432
Boonton Town	1,737	746	709,000	1,592,135	2,301,135	37,649	329,306	2,668,090	9,450	.....	2,658,640	733
Dover Town	.....	1,938	1,040,350	3,289,250	4,329,600	96,876	611,450	5,037,926	65,458	.....	4,972,468	2,336
Morristown Town	.....	2,402	3,494,200	6,985,800	10,480,000	188,880	1,659,500	12,328,380	100,150	.....	12,228,230	2,816
Totals	256,631	22,767	$17,304,799	$30,429,570	$47,734,369	$1,162,660	$8,051,255	$56,948,284	$296,850	$8,974	$56,660,408	17,512

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Abstract of Ratables and Exemptions in the County of Morris, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 of Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District	Net Local Taxes to be Raised.	
Boonton Township	$1,900	.....	.....	$1,500	$600	$4,000	$619 08	$2,080 82	$2,800 00	.....	$2,800 00	$2.30439
Chatham Township	6,500	.....	$600	.....	.....	7,100	1,960 38	6,589 16	7,708 00	.....	7,708 00	2.15386
Chester Township	6,200	.....	.....	12,250	1,000	19,450	2,038 24	6,850 85	9,525 00	.....	9,525 00	2.33731
Denville Township	3,700	.....	3,000	4,500	100	11,300	1,642 59	5,520 99	8,000 00	.....	8,000 00	2.39263
Hanover Township	75,000	$5,000	3,000,000	50,000	10,000	3,140,000	10,354 17	34,802 00	49,615 11	.....	49,615 11	2.375467
Jefferson Township	10,000	.....	.....	10,000	.....	20,000	2,671 59	8,979 63	6,700 00	.....	6,700 00	1.78175
Mendham Township	4,200	.....	.....	16,000	.....	20,200	1,925 65	6,472 36	7,600 00	.....	7,600 00	2.1522
Montville Township	35,000	.....	1,000	7,500	500	44,000	2,028 40	6,817 74	9,965 00	.....	9,965 00	2.40817
Morris Township	62,200	53,000	41,000	8,000	10,000	174,200	11,891 32	39,968 58	48,945 56	.....	48,945 56	2.19538
Mt. Olive Township	6,600	.....	5,000	22,400	2,600	36,600	1,902 93	6,396 02	6,900 00	.....	6,900 00	2.07147
Passaic Township	14,200	.....	3,200	18,500	2,800	38,700	5,177 73	17,403 12	23,983 08	.....	23,983 08	2.33267
Pequannock Township	16,000	.....	3,500	11,000	3,000	33,500	3,028 80	10,180 25	13,612 50	.....	13,612 50	2.29793
Randolph Township	12,500	.....	.....	15,700	6,000	34,200	2,398 16	8,060 56	11,560 00	.....	11,560 00	2.38124
Rockaway Township	12,400	.....	255,000	4,500	100	272,000	3,650 73	12,270 64	23,187 50	.....	23,187 50	2.77221
Roxbury Township	14,000	.....	600	16,250	1,500	32,350	7,937 42	26,678 92	18,107 00	.....	18,107 00	1.72456
Washington Township	10,000	.....	.....	29,800	5,000	44,800	2,424 10	8,147 78	11,500 00	.....	11,500 00	2.354
Butler Borough	36,000	38,000	50,000	90,000	5,200	219,200	3,490 43	11,731 89	22,800 00	$518 65	22,281 35	2.78419
Chatham Borough	41,000	3,000	310,500	81,800	21,500	457,800	4,864 80	16,351 37	34,037 00	.....	34,037 00	2.94497
Florham Park Borough	11,000	.....	1,000	501,000	200	513,200	4,152 56	13,957 42	9,519 00	.....	9,519 00	1.72795
Madison Borough	100,000	40,000	510,500	814,000	15,000	1,479,500	11,053 35	37,152 04	81,656 00	1,126 51	80,529 49	3.01877
Mendham Borough	6,600	.....	2,300	39,500	600	49,000	2,467 86	8,294 86	11,185 00	.....	11,185 00	2.30807
Mt. Arlington Borough	400	.....	3,000	8,000	.....	11,400	1,505 83	5,061 32	5,800 00	.....	5,800 00	2.1308
Netcong Borough	21,500	.....	4,000	8,400	.....	33,900	1,451 63	4,879 16	10,387 50	165 91	10,221 59	2.95902
Rockaway Borough	50,000	.....	20,000	28,700	10,000	108,700	2,420 36	8,135 22	15,835 00	156 62	15,678 38	2.81308
Wharton Borough	12,000	5,000	1,500	31,500	.....	50,000	2,521 69	8,475 78	14,840 00	.....	14,840 00	2.64297
Boonton Town	51,250	7,000	291,500	105,250	20,000	475,000	6,905 02	23,208 86	45,151 18	1,072 64	44,078 54	2.78473
Dover Town	100,000	13,000	225,000	320,500	47,000	705,500	12,914 49	43,407 65	97,214 34	1,914 33	95,300 01	3.024327
Morristown Town	249,000	46,000	373,000	859,500	30,000	1,557,500	31,759 16	106,747 30	246,787 50	8,798 06	237,989 44	3.06191
Totals	$969,150	$210,000	$5,105,200	$3,116,050	$192,700	$9,593,100	$147,158 47	$494,622 28	$854,921 27	$13,752 72	$841,168 55	.....

For Lighting Purposes—
Chester Township, $900. Ratables, $189,525. Rate per $1,000, $4.7487. Not included in above rate.
Hanover Township, $2,500. Ratables $896,900. Rate per $1,000, $2.787. Not included in above rate.
Passaic Township, $2,000. Ratables $700,200. Rate per $1,000, $2.856. Not included in above rate.
Washington Township, $800. Ratables $176,000. Rate per $1,000, $4.545. Not included in above rate.

For Fire Purposes—
Pequannock Township, $200. Ratables $149,625. Rate per $1,000, $1.3366. Not included in above rate.

Total County Taxes Appropriated	$508,375 00	County Tax Rate per $100 of Valuation	$0.87296
Bank Stock Taxes Due County	13,752 72	State School Tax Rate per $100 of Valuation	0.25972
Net County Taxes Apportioned	494,622 28		

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned	Number of Polls Assessed.
Barnegat City Borough	54	1,429	$54,383	$37,788	$92,171	$5,163	$5,075	$102,409	.....	.....	$102,409	30
Bay Head Borough	.....	560	490,650	571,560	1,062,210	3,965	58,333	1,124,508	.....	.....	1,124,508	99
Beach Haven Borough	35	3,217	482,585	430,400	912,985	8,292	63,125	984,402	$26,840	.....	957,562	148
Berkeley Township	20,958	35,958	1,139,384	504,575	1,643,959	18,779	82,047	1,744,785	7,505	.....	1,737,280	525
Brick Township	13,859	1,756	395,295	400,050	795,345	158	76,190	871,693	11,185	.....	860,508	522
Dover Township	20,743	12,633	853,467	731,925	1,585,392	3,462	321,082	1,909,936	5,714	.....	1,904,222	676
Eagleswood Township	4,482	4,108	64,366	80,390	144,756	846	39,251	184,853	.....	.....	184,853	146
Harvey Cedars Borough	31	1,380	41,847	37,155	79,002	2,281	3,822	85,105	.....	.....	85,105	24
Island Heights Borough	14	1,350	270,606	202,910	473,516	2,560	28,400	504,476	900	.....	503,576	96
Jackson Township	51,506	6,975	252,740	175,905	428,645	1,210	58,017	487,872	2,550	.....	485,322	388
Lacey Township	40,028	306	187,303	164,850	352,153	3,871	48,568	404,592	300	.....	404,292	166
Lakewood Township	10,216	3,782	2,053,720	3,340,307	5,394,027	48,424	979,075	6,421,526	15,350	.....	6,406,176	637
Lavalette Borough	11	1,721	165,390	84,000	249,390	1,601	12,816	263,807	225	.....	263,582	65
Little Egg Harbor Township	10,294	1,024	88,575	483,755	572,330	60	27,563	599,953	1,500	.....	598,453	94
Long Beach Township	2,270	4,863	633,220	128,700	761,920	6,906	20,594	789,420	12,200	.....	777,220	61
Manchester Township	71,937	10,241	337,699	198,357	536,056	46,645	67,933	650,634	900	.....	649,734	267
Mantoloking Borough	.....	203	128,600	117,400	246,000	2,965	15,887	264,852	.....	$1,000	265,852	12
Ocean Township	8,827	872	71,741	69,625	141,366	1,771	25,317	168,454	.....	.....	168,454	105
Plumsted Township	18,290	.....	193,763	329,701	523,464	7,764	108,978	640,206	750	.....	639,456	301
Point Pleasant Beach Boro.	356	1,992	614,005	717,145	1,331,150	32,085	166,641	1,529,876	1,100	.....	1,528,776	218
Sea Side Park Borough	.....	2,135	574,710	324,725	899,435	12,987	65,349	977,771	5,325	.....	972,446	91
Sea Side Heights Borough	.....	2,878	440,485	107,675	548,160	430	9,025	557,615	.....	.....	557,615	53
Stafford Township	19,858	6,789	144,555	165,400	309,955	3,566	59,115	372,636	5,050	.....	367,586	235
Surf City Borough	.....	960	71,704	8,195	79,899	1,903	3,611	85,413	.....	.....	85,413	19
Tuckerton Borough	193	547	86,465	296,075	382,540	5,990	114,158	502,688	.....	.....	502,688	187
Union Township	12,678	3,391	156,145	213,525	369,670	11,468	82,862	464,000	3,930	.....	460,070	267
Totals	306,640	110,970	$9,993,403	$9,922,093	$19,915,496	$235,152	$2,542,834	$22,693,482	$101,324	$1,000	$22,593,158	5,432

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Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District	Net Local Taxes to be Raised.	
Barnegat City Borough	$1,240	.....	$11,300	$760	.....	$13,300	$257 46	$549 94	$935 00	.....	$985 00	$1 75
Bay Head Borough	2,200	.....	16,200	17,000	.....	35,400	2,827 01	6,038 61	13,650 00	.....	13,650 00	2 00
Beach Haven Borough	15,000	.....	79,700	16,800	.....	111,500	2,407 31	5,142 11	16,980 00	.....	16,980 00	2 51
Berkeley Township	6,900	.....	5,700	2,250	$2,950	17,800	4,367 52	9,329 19	9,000 00	.....	9,000 00	1 30
Brick Township	26,800	$400	.....	12,150	200	39,550	2,163 32	4,620 93	12,500 00	.....	12,500 00	2 22
Dover Township	34,000	.....	84,400	54,100	11,800	184,300	4,787 21	10,225 67	26,915 77	$1,504 51	25,411 26	2 12
Eagleswood Township	3,200	.....	.....	8,200	500	11,900	464 72	992 66	2,350 00	.....	2,350 00	2 06
Harvey Cedars Borough	.....	.....	6,000	200	.....	6,200	213 95	457 01	1,050 00	.....	1,050 00	2 02
Island Heights Borough	900	.....	1,020	9,900	.....	11,820	1,265 99	2,704 20	10,764 67	.....	10,764 67	2 92
Jackson Township	8,500	.....	.....	10,700	10,900	30,100	1,220 10	2,596 47	6,500 00	.....	6,500 00	2 12
Lacey Township	4,500	.....	18,000	10,000	500	33,000	1,016 39	2,171 05	4,694 00	.....	4,694 00	1 95
Lakewood Township	123,900	13,250	30,900	261,325	8,000	437,375	16,105 13	34,401 16	81,235 00	822 84	F 9,900 00	18
											70,512 16	1 89
Lavalette Borough	700	.....	1,075	700	.....	2,475	662 65	1,415 43	6,456 02	.....	6,456 02	3 24
Little Egg Harbor Township	4,050	.....	.....	800	.....	4,850	1,504 51	3,213 66	3,982 00	.....	3,982 00	1 45
Long Beach Township	500	.....	40,000	500	.....	41,000	1,953 93	4,173 67	9,100 00	.....	9,100 00	1 94
Manchester Township	7,600	.....	4,000	13,618	250	25,468	1,633 43	3,489 07	6,650 00	.....	6,650 00	1 81
Mantoloking Borough	.....	.....	5,000	4,500	.....	9,500	668 35	1,427 62	2,700 00	.....	2,700 00	1 81
Ocean Township	1,600	.....	.....	4,075	18,000	23,675	423 49	904 60	1,750 00	.....	1,750 00	1 83
Plumsted Township	7,900	.....	2,000	14,400	.....	24,300	1,607 59	3,433 88	7,685 50	175 16	F 425 00	15
											7,085 34	1 90
Point Pleasant Beach Boro.	32,217	.....	6,500	61,400	.....	100,117	3,843 34	8,209 53	23,150 00	394 13	22,755 87	2 28
Sea Side Park Borough	1,300	.....	27,000	4,700	.....	33,000	2,444 73	5,222 04	19,000 00	.....	19,000 00	2 73
Sea Side Heights Borough	8,860	.....	11,360	3,850	.....	24,070	1,401 84	2,994 39	9,349 94	.....	9,349 94	2 47
Stafford Township	3,200	.....	.....	10,400	2,100	15,700	924 11	1,973 94	3,300 00	.....	3,300 00	1 67
Surf City Borough	1,000	.....	6,000	1,000	.....	8,000	214 73	458 67	1,970 00	.....	1,970 00	3 09
Tuckerton Borough	11,300	.....	2,000	26,900	2,500	42,700	1,263 76	2,699 43	6,737 00	328 06	6,408 94	2 06
Union Township	7,000	.....	1,100	15,600	3,000	26,700	1,156 62	2,470 57	7,885 00	174 15	7,710 85	2 45
Totals	$314,367	$13,650	$359,255	$565,828	$60,700	$1,313,800	$56,799 19	$121,315 50	$296,339 90	$3,398 85	$292,941 05	.....

Total County Taxes Appropriated..... $124,714 35
Bank Stock Taxes Due County..... 3,398 85
Net County Taxes Apportioned 121,315 50
F: Fire.

County Tax Rate per $100 of Valuation..... $0.537
State School Tax Rate per $100 of Valuation..... 0.2514

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
PATERSON.												
First Ward	.....	1,130 2/10	$1,996,038	$4,029,900	$6,025,938	.....	$575,225	$6,601,163	.....	.....	.....	3,148
Second Ward	142 1/2	8,108 3/4	2,389,571	3,792,075	6,181,646	.....	784,740	6,966,386	.....	.....	.....	2,870
Third Ward	17 1/4	8,080	2,360,800	5,758,150	8,118,950	.....	1,637,560	9,756,510	.....	.....	.....	3,006
Fourth Ward	.....	5,127 21/40	4,919,658	8,419,295	13,338,953	.....	2,334,210	15,673,163	.....	.....	.....	3,517
Fifth Ward	.....	2,812	2,839,835	5,023,525	7,863,360	$510,093	668,825	8,532,185	$681,345	$2,000	$110,320,590	1,834
Sixth Ward	.....	1,394	7,664,585	6,158,350	13,822,935	.....	5,170,579	18,993,514	.....	.....	.....	918
Seventh Ward	.....	3,869	2,405,115	4,494,180	6,890,295	.....	3,218,650	10,117,945	.....	.....	.....	2,114
Eighth Ward	.....	5,112	1,339,810	2,432,850	3,772,660	.....	614,090	4,386,750	.....	.....	.....	1,740
Ninth Ward	.....	2,811	4,545,970	6,774,400	11,320,370	.....	2,490,800	13,811,170	.....	.....	.....	3,200
Tenth Ward	.....	8,200 2/3	2,138,631	3,545,750	5,684,381	.....	1,219,275	6,903,656	.....	.....	.....	2,199
Eleventh Ward	104 61/100	10,359	3,236,575	4,513,600	7,750,175	.....	997,225	8,747,400	.....	.....	.....	1,564
Second Class R. R. Property	.....	.....	.....	.....	.....	.....	.....	510,093	.....	.....	.....	.....
PASSAIC.												
First Ward	.....	3,282	3,267,750	5,741,600	9,009,350	.....	3,048,300	12,057,650	.....	.....	.....	1,118
Second Ward	.....	4,065	3,202,150	4,496,150	7,698,300	151,852	1,978,025	9,676,325	288,430	.....	49,469,147	1,386
Third Ward	.....	11,635	4,088,650	5,481,400	9,570,050	.....	1,939,075	11,509,125	.....	.....	.....	1,484
Fourth Ward	.....	4,860	4,679,100	8,503,775	13,182,875	.....	3,179,750	16,362,625	.....	.....	.....	2,070
Second Class R. R. Property	.....	.....	.....	.....	.....	.....	.....	151,852	.....	.....	.....	.....
Acquackanonk Township	3,249 1/10	18,165 37/60	5,502,125	7,477,150	12,979,275	55,951	2,143,675	15,178,901	382,463	3,325	14,799,763	2,268
Pompton Township	26,941 1/2	1,173 1/3	881,550	2,363,325	3,244,875	41,817	801,900	4,088,592	650	.....	4,087,942	1,743
Hawthorne Borough	1,316 1/3	6,668 1/2	1,063,975	1,435,025	2,499,000	79,304	443,975	3,022,279	1,195	.....	3,021,084	1,084
Wayne Township	14,453	1,402	1,098,700	1,477,150	2,575,850	14,982	334,600	2,925,432	27,255	.....	2,898,177	381
Little Falls Township	1,171 1/30	2,550 1/2	502,800	1,244,750	1,747,550	13,490	392,560	2,153,600	1,850	18,900	2,170,650	430
West Milford Township	46,310	137	1,046,225	856,825	1,903,050	12,848	190,700	2,106,598	9,200	.....	2,097,398	461
Totowa Borough	2,126 463/1000	2,557 71/100	573,713	1,056,265	1,628,978	5,064	236,690	1,870,722	765	.....	1,869,957	247
Pompton Lakes Borough	1,177	974 1/4	536,765	785,400	1,322,165	5,317	502,050	1,829,532	.....	.....	1,829,532	610
Haledon Borough	460	1,711 1/2	526,650	1,004,575	1,531,225	.....	209,400	1,740,625	3,775	.....	1,736,850	804
Prospect Park Borough	115 57/100	1,826 1/2	372,900	752,000	1,124,900	.....	75,825	1,200,725	2,400	.....	1,198,325	915
West Paterson Borough	1,540 1/2	2,601	372,600	402,600	775,200	.....	248,600	1,023,800	3,800	.....	1,020,000	328
North Haledon Borough	2,081 1/2	543 1/4	205,865	255,450	461,315	.....	36.945	498,260	800	.....	497,460	227
Totals	101,206 1/3	123,157 1/3	$63,758,106	$98,274,515	$162,032,621	$890,708	$35,473,249	$198,396,578	$1,403,928	$24,225	$197,016,875	41,666

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Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitablbe.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
PATERSON.												
First Ward	$245,850	$37,900	$33,500	$248,050	.....	$565,300	.....	.....	.....	.....	.....	.....
Second Ward	163,800	44,000	356,750	217,000	.....	781,550	.....	.....	.....	.....	.....	.....
Third Ward	218,100	6,500	19,150	141,200	.....	384,950	.....	.....	.....	.....	.....	.....
Fourth Ward	207,650	3,700	233,500	593,350	.....	1,038,200	.....	.....	.....	.....	.....	.....
Fifth Ward	91,200	35,500	142,345	447,010	$49,000	765,055	$289,310 07	$379,188 15	$1,601,660 60	$13,434 05	$1,588,226 55	$2 04
Sixth Ward	68,000	25,700	954,680	710,660	.....	1,759,040	.....	.....	.....	.....	.....	.....
Seventh Ward	87,200	98,200	201,750	453,800	.....	840,950	.....	.....	.....	.....	.....	.....
Eighth Ward	30,300	30,200	47,100	354,700	.....	462,300	.....	.....	.....	.....	.....	.....
Ninth Ward	926,300	64,000	903,600	774,900	.....	2,668,800	.....	.....	.....	.....	.....	.....
Tenth Ward	230,950	10,000	32,550	635,800	.....	909,300	.....	.....	.....	.....	.....	.....
Eleventh Ward	310,250	.....	212,150	290,050	300,000	1,112,450	.....	.....	.....	.....	.....	.....
Second Class R. R. Property	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
PASSAIC.												
First Ward	157,650	.....	351,000	346,550	.....	855,200	.....	.....	.....	.....	.....	.....
Second Ward	127,000	.....	328,975	245,125	10,000	711,100	129,730 39	170,032 86	663,568 55	6,221 71	657,346 84	1 93
Third Ward	464,975	.....	169,600	372,600	.....	1,007,175	.....	.....	.....	.....	.....	.....
Fourth Ward	653,400	266,350	33,000	1,009,850	.....	1,962,600	.....	.....	.....	.....	.....	.....
Second Class R. R. Property	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Acquackanonk Township	405,300	.....	246,975	115,425	64,600	832,300	38,811 65	50,869 32	121,149 00	441 72	120,707 28	1 39
Pompton Township	52,800	2,000	8,000	17,800	.....	80,600	10,720 52	14,051 09	39,078 08	.....	39,078 08	1 56
Hawthorne Borough	82,700	1,000	87,600	38,100	1,000	210,400	7,922 77	10,384 14	43,372 00	.....	43,372 00	2 04
Wayne Township	45,600	.....	180,000	15,100	2,000	242,700	7,600 44	9,961 64	14,210 00	.....	14,210 00	1 09
Little Falls Township	48,000	3,000	16,200	44,000	.....	111,200	5,692 55	7,461 01	42,055 00	117 08	41,937 92	2 56
West Milford Township	8,550	.....	.....	23,550	300	32,400	5,500 45	7,209 22	8,300 00	.....	8,300 00	1 00
Totowa Borough	25,000	.....	59,000	45,800	43,700	173,500	4,903 99	6,427 47	18,000 00	.....	18,000 00	1 57
Pompton Lakes Borough	46,500	.....	117,900	36,000	8,000	208,400	4,797 96	6,288 50	22,715 00	113 76	22,601 24	1 84
Haledon Borough	43,400	.....	48,000	11,600	.....	103,000	4,554 91	5,969 93	18,907 00	.....	18,907 00	1 69
Prospect Park Borough	65,900	.....	1,200	9,700	.....	76,800	3,142 66	4,118,94	19,507 50	.....	19,507 50	2 23
West Paterson Borough	21,000	.....	.....	.....	1,000	22,000	2,675 01	3,506 01	11,075 00	.....	11,075 00	1 69
North Haledon Borough	15,000	.....	1,500	2,000	.....	18,500	1,304 67	1,709 92	9,065 00	.....	9,065 00	2 42
Totals	$4,842,375	$628,050	$4,786,025	$7,199,720	$479,600	$17,935,770	$516,668 04	$677,178 20	$2,632,662 73	$20,328 32	$2,612,334 41	

Total County Taxes Appropriated..... $697,506 52
Bank Stock Taxes Due County 20,328 32
Net County Taxes Apportioned..... 677,178 20

County Tax Rate per $100 of Valuation..... $0.34371
State School Tax Rate per $100 of Valuation..... 0.26224

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate	Deductions for Debt (Other than Mortgage Indebtedness).	Net Valuation Taxable.	Amounts Deducted Under Ch. 67, Laws of 1910, and Ch. 189, Laws of 1912.	Net Valuation on which County and State School Taxes are Apportioned	Number of Polls Assessed.
Alloway Township	18,894	.....	$423,355	$325,365	$748,720	$5,380	$197,137	.....	$951,237	$300	$950,937	402
Elsinboro Township	7,896	.....	167,504	92,896	260,400	.....	81,046	.....	341,446	.....	341,446	90
L. Alloway's Creek T'nship	25,343	.....	358,600	276,800	635,400	.....	150,360	.....	785,760	880	784,880	328
L. Penn's Neck Township	12,900	.....	325,911	930,719	1,256,630	.....	407,533	.....	1,664,163	1,000	1,663,163	405
Mannington Township	22,219	.....	734,873	383,175	1,118,048	4,232	284,588	.....	1,406,868	.....	1,406,868	454
Oldmans Township	12,360	.....	303,639	280,780	584,419	4,461	140,762	.....	729,642	1,700	727,942	324
Pilesgrove Township	21,244	.....	850,500	428,350	1,278,850	2,904	332,450	.....	1,614,204	700	1,613,504	364
Pittsgrove Township	24,153	.....	377,260	314,425	691,685	3,520	104,275	.....	799,480	200	799,280	449
Quinton Township	12,921	.....	281,535	292,209	573,744	2,539	147,936	.....	724,219	300	723,919	307
U. Penn's Neck Township	10,115	.....	285,415	3,155,839	3,441,254	151	6,351,766	.....	9,793,171	.....	9,793,171	1,153
Upper Pittsgrove Township	22,753	.....	816,445	475,480	1,291,925	4,067	265,607	.....	1,561,599	850	1,560,749	530
Elmer Borough	487	202	131,415	389,550	520,965	9,388	159,421	.....	689,774	.....	689,774	261
Penn's Grove Borough	198	1,468	499,510	939,740	1,439,250	43,719	354,299	.....	1,837,268	2,850	1,834 418	1,173
Woodstown Borough	486	74	314,625	661,250	975,875	7,245	274,104	.....	1,257,224	2,600	1,254,624	390
City of Salem	525	1,815	932,900	2,359,666	3,292,566	25,391	960,925	$200	4,278,682	31,425	4,247,257	1,797
Totals	192,494	3,559	$6,803,487	$11,306,244	$18,109,731	$112,997	$10,212,209	$200	$28,434,737	$42,805	$28,391,932	8,427

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Abstract of Ratables and Exemptions in the County of Salem, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Alloway Township	$6,200	.....	$33,400	.....	$39,600	$1,806 78	$5,705 62	$11,319 71	.....	$11,319 71	$1 98
Elsinboro Township	2,500	.....	.....	$100	2,600	648 75	2,048 68	2,219 40	.....	2,219 40	1 44
L. Alloway's Creek T'nship	5,800	.....	9,000	900	15,700	1,491 27	4,709 28	10,686 33	.....	10,686 33	2 15
L. Penn's Neck Township	6,200	$400	33,000	200	39,800	3,160 00	9,978 98	4,992 88	.....	4,992 88	1 09
Mannington Township	9,000	25,000	5,700	.....	39,700	2,673 04	8,441 20	8,441 19	.....	8,441 19	1 39
Oldmans Township	21,700	.....	25,500	1,200	48,400	1,383 08	4,367 65	9,947 10	$169 90	9,777 20	2 13
Pilesgrove Township	6,000	500	6,500	800	13,800	3,065 66	9,681 02	20,177 54	.....	20,177 54	2 04
Pittsgrove Township	13,850	.....	12,000	1,500	27,350	1,518 63	4,795 68	10,473 18	.....	10,473 18	2 10
Quinton Township	4,000	10,000	15,500	100	29,600	1,375 44	4,343 51	4,997 10	.....	4,997 10	1 48
U. Penn's Neck Township	4,300	15,000	.....	100	19,400	18,607 07	58,759 02	38,192 77	.....	38,192 77	1 18
Upper Pittsgrove Township	7,900	5,000	38,200	11,000	62,100	2,965 42	9,364 49	13,898 22	.....	13,898 22	1 68
Elmer Borough	29,000	6,000	30,500	.....	65,500	1,310 57	4,138 64	9,424 33	388 30	9,036 03	2 10
Penn's Grove Borough	44,500	.....	48,000	3,000	95,500	3,485 39	11,006 54	44,477 26	382 84	44,094 42	3 19
Woodstown Borough	104,300	56,700	35,100	4,300	200,400	2,383 78	7,527 74	19,401 11	1,674 15	17,726 96	2 20
City of Salem	195,000	90,000	237,000	47,000	569,000	8,069 79	25,483 54	73,364 32	1,910 34	71,453 98	2 46
Totals	$460,250	$208,600	$529,400	$70,200	$1,268,450	$53,944 67	$170,351 59	$282,012 44	$4,525 53	$277,486 91	.....

Total County Taxes Appropriated $174,877 12
Bank Stock Taxes Due County 4,525 53
Net County Taxes Apportioned 170,351 59

County Tax Rate per $100 of Valuation $0.60
State School Tax Rate per $100 of Valuation 0.19

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 138, Laws of 1912.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.									
Bedminster	16,043	.....	$502,310	$822,640	$1,324,950	$717	$148,250	$1,473,917	.....	$1,473,917	352
Bernards	24,948	.....	1,860,790	3,249,390	5,110,180	52,262	753,658	5,916,100	$7,100	5,909,000	942
Branchburg	12,309	.....	393,450	456,500	849,950	12,702	156,125	1,018,777	1,000	1,017,777	282
Bridgewater	20,801	.....	1,521,690	1,650,435	3,172,125	52,551	755,089	3,979,765	250	3,979,515	1,098
Bound Brook Borough	740	.....	891,570	1,847,350	2,738,920	120,289	479,300	3,338,509	41,100	3,297,409	1,343
Franklin	27,000	.....	1,226,200	1,153,400	2,379,600	48,904	396,500	2,825,004	18,335	2,806,669	609
Hillsborough	34,000	3,750	1,534,640	1,393,450	2,928,090	83,428	539,524	3,551,042	67,043	3,483,999	854
Montgomery	19,008	.....	564,208	448,780	1,012,988	17,250	178,745	1,208,983	.....	1,208,983	360
Millstone Borough	600	.....	26,045	71,535	97,580	.....	18,550	116,130	.....	116,130	49
North Plainfield Township	6,335	289	362,415	379,475	741,890	.....	91,400	833,290	850	832,440	183
North Plainfield Borough	1,273	.....	1,376,050	3,136,550	4,512 600	.....	378,750	4,891,350	9,950	4,881,400	1,505
Peapack-Gladstone Borough	3,615	.....	289,250	824,300	1,113,550	19,661	231,600	1,364,811	.....	1,364,811	319
Rocky Hill Borough	400	.....	46,651	131,112	180,763	.....	61,395	242,158	.....	242,158	91
South Bound Brook Borough	118	1,065	148,225	410,050	558,275	5,365	128,646	692,286	2,900	689,386	258
Somerville	650	.....	1,405,968	2,625,970	4,031,938	72,456	831,154	4,935,548	8,050	4,927,498	1,510
Warren	12,124	.....	366,050	250,700	616,750	.....	62,450	679,200	1,000	678,200	230
Totals	179,964	5,104	$12,515,512	$18,854,637	$31,370,149	$485,585	$5,211,136	$73,066,870	$157,578	$36,909,292	9,985

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Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Bedminster	$19,900	.....	.....	$37,500	$3,000	$60,400	$3,885 51	$10,041 84	$17,142 82	.....	$17,142 82	$2.108
Bernards	120,000	.....	$12,000	110,200	6,400	248,600	15,577 10	40,258 19	71,407 32	$175 38	71,231 94	2.15
Branchburg	13,100	.....	.....	8,400	325	21,825	2,683 08	6,934 14	10,493 39	.....	10,493 39	1.97
Bridgewater	29,500	$10,000	10,000	110,100	4,300	163,900	10,490 70	27,112 53	25,868 47	.....	25,868 47	1.596
Bound Brook Borough	181,000	.....	15,500	145,400	20,000	361,900	8,692 49	22,465 34	55,218 92	594 03	54,624 89	2.60
Franklin	16,500	.....	6,900	60,900	8,200	92,500	7,398 88	19,121 92	20,679 03	.....	20,679 03	1.678
Hillsborough	16,600	.....	6,500	20,500	1,700	45,300	9,184 40	23,736 59	20,922 60	.....	20,922 60	1.50
Montgomery	5,600	.....	1,244,571	17,000	2,500	1,269,671	3,187 10	8,236 84	10,082 91	.....	10,082 91	1.78
Millstone Borough	2,000	.....	.....	12,000	.....	14,000	306 18	791 21	550 46	.....	550 46	1.42
North Plainfield Township	6,000	.....	5,100	30,000	.....	41,100	2,194 51	5,671 43	10,199 46	.....	10,199 46	2.17
North Plainfield Borough	148,800	.....	22,500	131,800	2,000	305,100	12,868 20	33,257 13	85,109 49	.....	85,109 49	2.68
Peapack-Gladstone Borough	25,000	.....	3,000	28,000	2,000	58,000	3,597 89	9,298 50	19,530 44	.....	19,530 44	2.377
Rocky Hill Borough	9,600	.....	800	9,000	.....	19,400	638 40	1,649 83	2,552 35	.....	2,552 35	2.00
South Bound Brook Borough	25,800	.....	3,000	11,400	.....	40,200	1,817 39	4,696 81	10,065 84	.....	10,065 84	2.40
Somerville	165,716	.....	490,500	279,300	9,250	944,766	12,989 68	33,571 19	66,767 24	1,316 49	65,450 75	2.30
Warren	9,000	.....	.....	15,000	1,100	25,100	1,787 40	4,620 61	11,478 48	.....	11,478 48	2.636
Totals	$794,116	$10,000	$1,820,371	$1,026,500	$60,775	$3,711,762	$97,298 91	$251,464 10	$438,069 22	$2,085 90	$435,983 32	.....

Total County Taxes Appropriated..... $253,550 00
Bank Stock Taxes Due County..... 2,085 90
Net County Taxes Apportioned..... 251,464 10

County Tax Rate per $100 of Valuation..... $0.6813029
State School Tax Rate per $100 of Valuation..... 0.263616

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS.		Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws 1910, and Ch. 188, Laws 1912.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
	Acres.	Lots.									
Andover Township	12,195	.....	$203,015	$119,475	$322,490	$940	$125,650	$449,080	$300	$448,780	132
Andover Borough	765	114	37,460	130,575	168,035	6,423	54,915	229,373	.....	229,373	110
Branchville Borough	.....	.....	48,850	198,200	247,050	7,630	96,300	351,030	1,156	349,874	164
Byram	16,153	1,742	230,100	106,838	336,938	34,271	44,550	415,759	14,268	401,491	99
Frankford	20,158	578	323,885	246,350	570,235	2,273	210,915	783,423	4,700	778,723	260
Franklin Borough	2,455	402	88,660	7,995,155	8,083,815	48,164	238,100	8,370,079	1,500	8,368,579	443
Fredon	11,283	7	117,675	124,825	242,500	1,217	86,350	330,067	4,100	325,967	132
Green	10,093	46	110,950	140,175	251,125	6,075	106,890	364,090	.....	364,090	158
Hampton	14,920	28	103,215	134,575	237,790	4,862	134,219	376,871	.....	376,871	169
Hardyston	20,573	289	302,115	479,490	781,605	26,534	183,547	991,686	.....	991,686	461
Hopatcong Borough	861	.....	170,910	147,890	318,800	20,772	34,615	374,187	.....	374,187	83
Lafayette	10,920	86	183,025	151,275	334,300	4,862	136,425	475,587	.....	475,587	207
Montague	26,374	.....	151,839	108,625	260,464	.....	39,100	299,564	4,300	295,264	170
Newton	1,300	.....	654,705	1,654,420	2,309,125	36,057	739,985	3,085,167	2,990	3,084,177	1,060
Ogdensburg Borough	1,925	.....	1,019,005	409,475	1,428,480	3,700	52,050	1,484,230	.....	1,484,230	204
Sandyston	23,801	.....	118,200	148,500	266,700	.....	78,400	345,100	300	344,800	248
Sparta	22,533	86	334,522	367,304	701,826	9,631	161,454	872,911	8,338	864,573	370
Stanhope Borough	743	1,770	107,175	364,500	471,675	27,354	55,050	554,079	800	553,279	218
Stillwater	16,102	157	120,660	206,590	327,250	.....	94,275	421,525	.....	421,525	256
Sussex Borough	450	316	146,810	509,100	655,910	6,924	213,966	876,800	6,100	870,700	295
Vernon	39,968	.....	386,775	345,691	732,466	17,377	186,755	936,598	1,000	935,598	377
Walpack	13,310	.....	101,840	46,800	148,640	.....	34,784	183,424	8,500	174,924	94
Wantage	36,000	151	410,905	513,585	924,490	4,989	293,710	1,223,189	2,000	1,221,189	500
Totals	202,882	5,772	$5,472,296	$14,649 413	$20,121,709	$270,105	$3,402,005	$23,793,819	$60,352	$23,733,467	6,150

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Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.					APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Andover Township	$3,000	$800	.....	.....	$3,800	$888 60	$1,995 95	$5,650 00	.....	$5,650 00	$1.901
Andover Borough	3,200	5,300	$16,000	$2,400	26,900	454 20	1,020 13	4,367 50	.....	4,367 50	2.547
Branchville Borough	2,000	550	10,000	.....	12,550	692 75	1,556 05	5,174 11	$237 85	4,936 26	1.981
Byram	2,500	1,000	4,500	500	8,500	794 95	1,785 62	4,110 00	.....	4,110 00	1.631
Frankford	4,000	8,770	2,500	1,100	16,370	1,541 90	3,463 35	10,000 00	.....	10,000 00	1.919
Franklin Borough	63,500	5,600	35,300	.....	104,400	16,569 80	37,219 00	57,469 52	.....	57,469 52	1.329
Fredon	1,200	600	3,600	.....	5,400	644 45	1,449 73	3,350 00	.....	3,350 00	1.657
Green	5,000	.....	7,700	1,300	14,000	720 90	1,619 28	4,700 00	.....	4,700 00	1.933
Hampton	2,200	.....	2,500	500	5,200	746 20	1,676 12	4,000 00	.....	4,000 00	1.704
Hardyston	38,000	.....	32,000	5,000	75,000	1,963 55	4,410 50	20,500 00	290 44	20,209 56	2.651
Hopatcong Borough	500	200	1,300	.....	2,000	740 90	1,664 20	4,110 00	.....	4,110 00	1.741
Lafayette	6,400	.....	12,200	800	19,400	941 70	2,115 16	4,050 00	.....	4,050 00	1.494
Montague	5,200	.....	4,650	4,050	13,900	584 65	1,313 18	4,500 00	.....	4,500 00	2.145
Newton	40,000	60,000	102,000	5,700	207,700	6,102 71	13,707 90	52,120 00	3,067 28	49,052 72	2.133
Ogdensburg Borough	7,600	.....	13,500	1,000	22,100	2,938 80	6,601 08	8,500 00	.....	8,500 00	1.215
Sandyston	5,800	.....	10,500	17,600	33,900	682 70	1,533 50	4,200 00	.....	4,200 00	1.857
Sparta	21,800	.....	12,500	1,300	35,600	1,711 85	3,845 16	10,970 00	.....	10,970 00	1.899
Stanhope Borough	10,000	35,000	14,000	.....	59,000	1,095 50	2,460 70	10,375 00	.....	10,375 00	2.515
Stillwater	4,200	.....	14,800	3,000	22,000	834 64	1,874 72	4,600 00	.....	4,600 00	1.734
Sussex Borough	11,000	1,500	17,000	.....	29,500	1,724 00	3,872 42	11,010 00	774 49	10,235 51	1.722
Vernon	9,900	.....	17,700	5,950	33,550	1,852 50	4,161 03	16,356 00	.....	16,356 00	2.389
Walpack	1,500	.....	3,500	400	5,400	346 35	777 97	2,000 00	.....	2,000 00	1.733
Wantage	15,500	.....	6,900	10,400	32,800	2,417 95	5,431 20	15,500 00	.....	15,500 00	1.910
Totals	$264,000	$119,320	$344,650	$61,000	$788,970	$46,991 55	$105,553 95	$267,612 13	$4,370 06	$263,242 07	.....

Total County Taxes Appropriated $109,924 00
Bank Stock Taxes Due County 4,370 06
Net County Taxes Apportioned 105,553 95

County Tax Rate per $100 of Valuation $0.444747
State School Tax Rate per $100 Valuation 0.19799

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
Clark	2,543	1,975	$389,150 00	$323,200 00	$712,350 00	$16,461 00	$399,530 00	$1,128,341 00	$73,550 00	.....	$1,054,791 00	81
Cranford	1,434	11,206	2,596,855 00	3,534,995 00	6,131,850 00	205,252 00	824,330 00	7,161,432 00	6,600 00	.....	7,154,832 00	1,189
City of Elizabeth	2,848	25,171	20,983,035 00	38,174,675 00	59,157,710 00	3,591,497 00	8,010,451 00	70,759,658 00	66,784 00	$87,200 00	70,780,074 00	19,681
Fanwood Township	5,231	4,452	829,796 00	625,441 00	1,455,237 00	305 00	281,293 42	1,736,835 42	700 00	.....	1,736,135 42	223
Fanwood Borough	400	500	244,140 00	335,600 00	579,740 00	19,377 00	68,200 00	667,317 00	.....	.....	667,317 00	65
Garwood	74	3,107	404,853 00	973,075 00	1,377,928 00	13,783 00	357,632 28	1,749,343 28	75 00	.....	1,749,268 28	504
Hillside	1,265	4,142	1,058,989 00	1,204,175 00	2,263,164 00	8,509 00	248,857 00	2,520,530 00	6,725 00	.....	2,513,805 00	697
Kenilworth	753	7,087	340,388 43	303,885 00	644,273 43	7,324 00	185,857 43	837,454 86	100,221 90	.....	737,232 96	225
Linden Township	4,668	13,415	3,440,570 00	5,025,205 00	8,465,775 00	61,792 00	4,330,096 00	12,857,663 00	700 00	4,269 00	12,861,232 00	744
Linden Borough	3,866	3,543	776,350 00	553,375 00	1,329,725 00	26,078 00	122,336 00	1,478,139 00	24,386 00	.....	1,453,753 00	251
Mountainside	2,432	83	332,300 00	165,600 00	497,900 00	.....	42,750 00	540,650 00	5,600 00	.....	535,050 00	111
New Providence Township	3,502	3,607	305,325 00	122,100 00	427,425 00	2,161 00	26,075 00	455,661 00	2,220 00	.....	453,441 00	137
New Providence Borough	2,225	1,144	254,450 00	418,650 00	673,100 00	4,092 00	19,700 00	696,892 00	.....	.....	696,892 00	193
City of Plainfield	.....	7,058	11,830,180 00	15,363,400 00	27,193,580 00	194,677 00	4,126,325 00	31,514,582 00	29,600 00	.....	31,484,982 00	5,328
City of Rahway	.....	12,597	2,679,800 00	3,981,300 00	6,661,100 00	197,049 00	1,132,225 00	7,990,374 00	5,610 00	120 00	7,984,884 00	2,316
Roselle Borough	820	7,400	1,612,175 00	2,101,400 00	3,713,575 00	24,189 00	384,700 00	4,122,464 00	1,125 00	.....	4,121,339 00	898
Roselle Park Borough	128	6,060	1,628,650 00	2,021,450 00	3,650,100 00	54,279 00	270,700 00	3,975,079 00	11,062 50	.....	3,964,016 50	1,031
City of Summit	1,813	1,896	5,093,270 00	6,441,300 00	11,534,570 00	108,567 00	995,600 00	12,638,727 00	10,900 00	.....	12,627,827 00	1,116
Springfield Township	3,181	276	421,635 00	741,750 00	1,163,385 00	6,224 00	155,590 00	1,325,199 00	950 00	.....	1,324,249 00	408
Union Township	5,240	4,500	1,607,475 00	839,050 00	2,446,525 00	16,008 00	276,919 00	2,739,452 00	17,380 00	.....	2,722,072 00	648
Town of Westfield	1,016	8,732	3,996,505 00	5,299,805 00	9,296,310 00	72,159 00	1,184,988 98	10,553,457 98	7,450 00	.....	10,546,007 98	1,907
Totals	43,439	127,951	$60,825,891 43	$88,549,431 00	$149,375,322 43	$4,629,773 00	$23,444,156 11	$177,449,251 54	$371,639 40	$91,589 00	$177,169,201 14	37,753

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Abstract of Ratables and Exemptions in the County of Union, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Clark	$9,200	.....	.....	$5,200	$2,000	$16,400	$2,748 77	$3,902 95	$4,518 85	.....	$4,518 85	$0 99
Cranford	245,000	.....	$30,000	95,850	.....	370,850	18,645 17	26,474 07	104,959 68	$405 00	104,554 68	2 09
City of Elizabeth	1,245,100	$314,800	1,605,870	3,019,950	5,000	6,190,720	184,449 37	261,897 65	968,378 67	6,608 50	961,770 17	1 99
Fanwood Township	41,100	.....	800	59,750	4,000	105,650	4,524 32	6,424 03	22,398 89	.....	22,398 89	1 92
Fanwood Borough	.....	.....	.....	.....	.....	.....	1,739 03	2,469 23	9,671 93	.....	9,671 93	2 08
Garwood	60,000	.....	11,420	7,950	.....	79,370	4,558 55	6,472 62	23,780 76	.....	23,780 76	1,99
Hillside	67,000	.....	.....	8,600	60,000	135,600	6,550 89	9,301 54	34,054 06	.....	34,054 06	1 98
Kenilworth	24,835	24,675	.....	2,900	.....	52,410	1,921 23	2,727 93	10,843 75	.....	10,843 75	1 85
Linden Township	180,050	.....	31,050	2,450	222,500	436,050	33,515 77	47,588 67	107,903 20	.....	107,903 20	1 47
Linden Borough	4,800	.....	9,100	53,000	500	67,400	3,788 45	5,379 17	24,681 76	.....	24,681 76	2 29
Mountainside	5,500	.....	5,000	43,000	.....	53,500	1,394 35	1,979 82	6,844 11	.....	6,844 11	1 89
New Providence Township	17,400	.....	290,500	.....	.....	307,900	1,181 68	1,677 85	7,028 31	.....	7,028 31	2 17
New Providence Borough	33,000	.....	500	35,000	.....	68,500	1,816 11	2,578 66	14,351 62	.....	14,351 62	2 69
City of Plainfield	802,300	.....	363,600	1,146,450	56,950	2,369,300	82,048 33	116,499 52	407,679 91	4,299 25	403,380 66	1 91
City of Rahway	192,400	11,000	601,600	261,425	21,450	1,087,875	20,808 25	29,545 40	129,123 72	493 00	128,630 72	2 24
Roselle Borough	177,000	23,000	50,000	91,300	.....	341,300	10,740 04	15,249 66	61,977 03	158 25	61,818 78	2 13
Roselle Park Borough	212,000	1,500	21,000	42,000	.....	276,500	10,330 06	14,667 56	58,081 53	.....	58,081 53	2 09
City of Summit	216,000	.....	189,700	549,100	15,000	969,800	32,907 52	46,725 04	195,725 06	1,097 25	194,627 81	2 17
Springfield Township	23,700	.....	.....	14,500	2,600	40,800	3,450 96	4,899 99	14,044 91	.....	14,044 91	1 69
Union Township	56,200	.....	4,700	11,100	6,000	78,000	7,093 61	10,072 16	34,609 87	.....	34,609 87	1 89
Town of Westfield	277,000	.....	74,000	130,150	27,000	508,150	27,482 40	39,021 98	151,224 75	1,383 25	149,841 50	2 05
Totals	$3,889,585	$374,975	$3,288,840	$5,579,675	$423,000	$13,556,075	$461,694 86	$655,555 50	$2,391,882 37	$14,444 50	$2,377,437 87	.....

Total County Taxes Appropriated $670,000 00
Bank Stock Taxes Due County 14,444 50

Net County Taxes Apportioned $655,555 50

County Tax Rate per $100 of Valuation $0.37
State School Tax Rate per $100 of Valuation 0.26

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1916.

TAXING DISTRICT.	NUMBER OF ACRES OR LOTS. Acres.	Lots.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
Allamuchy	12,265	.....	$200,770	$207,600	$408,370	$4,985	$126,920	$540,275	.....	$540,275	152
Alpha Borough	786	1,290	85,315	845,100	930,415	12,013	239,878	1,182,306	$2,725	1,179,581	421
Belvidere, Town of	664	535	223,995	739,670	963,665	19,748	219,740	1,203,153	1,862	1,201,291	507
Blairstown	17,639	.....	160,020	514,005	674,025	24,638	241,900	940,563	1,000	939,563	367
Franklin	13,927	188	288,815	810,208	1,099,023	10,109	264,595	1,373,727	.....	1,373,727	380
Frelinghuysen	14,492	95	172,217	243,300	415,517	5,119	124,210	544,846	100	544,746	233
Greenwich	6,002	205	236,506	338,575	575,081	7,017	151,797	733,895	200	733,695	286
Hackettstown, Town	1,586	996	435,465	1,239,695	1,675,160	17,740	390,500	2,083,400	4,030	2,079,370	731
Hardwick	12,445	99	81,787	77,600	159,387	1,485	61,956	222,828	.....	222,828	99
Harmony	13,925	105	262,750	252,070	514,820	9,132	127,175	651,127	1,175	649,952	358
Hope	18,475	179	266,700	296,250	562,950	283	140,150	703,383	500	702,883	305
Independence	11,208	.....	225,695	227,250	452,945	7,256	137,025	597,226	1,601	595,625	292
Knowlton	15,074	58	203,603	296,012	499,615	13,757	249,190	762,562	700	761,862	347
Lopatcong	4,471	1,221	258,245	301,755	560,000	65,630	64,618	690,248	1,540	688,708	226
Mansfield	16,932	90	262,835	312,800	575,635	3,775	158,090	735,500	100	735,400	280
Oxford	2,968	596	135,440	501,350	636,790	4,455	211,330	852,575	10,550	842,025	405
Pahaquarry	11,129	.....	75,615	43,260	118,875	445	20,925	140,245	200	140,045	55
Phillipsburg, 1st Ward	5	1,134	598,625	876,225	1,474,850	654,368	474,650	2,603,868	9,664	2,594,204	742
Phillipsburg, 2nd Ward	3	546	333,050	522,100	855,150	.....	208,425	1,063,575	.....	1,063,575	593
Phillipsburg, 3rd Ward	1,710	993	394,575	842,925	1,237,500	.....	83,975	1,321,475	.....	1,321,475	828
Phillipsburg, 4th Ward	68	486	293,275	432,350	728,625	.....	197,575	926,200	.....	926,200	568
Phillipsburg, 5th Wardd	33	834	294,175	656,560	950,735	.....	342,600	1,293,335	.....	1,293,335	597
Phillipsburg, 6th Ward	738	2,886	386,500	1,103,475	1,489,975	.....	302,975	1,792,950	.....	1,792,950	759
Pohatcong	7,235	310	287,467	477,303	764,770	22,190	177,220	964,180	250	963,930	459
Washington Borough	772	887	428,955	1,144,010	1,572,965	59,035	362,185	1,994,185	1,000	1,993,185	894
Washington Township	10,910	214	345,515	392,662	738,177	7,115	206,887	952,179	1,550	950,629	309
White	14,762	135	263,990	311,655	580,645	17,522	190,360	788,527	1,200	787,327	315
Totals	210,224	14,082	$7,206,900	$14,008,765	$21,215,665	$967,817	$5,474,851	$27,658,333	$39,947	$27,618,386	11,508

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Abstract of Ratables and Exemptions in the County of Warren, for the Year 1916—Continued.

TAXING DISTRICT.	PROPERTY EXEMPT FROM TAXATION.						APPORTIONMENT OF TAXES.					Total Tax Rate per $100 Valuation.
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.	
Allamuchy	$8,200	.....	.....	$2,500	$100	$10,800	$1,417 83	$3,888 89	$2,955 00	.....	$2,955 00	$1 52
Alpha Borough	10,100	.....	.....	9,660	500	20,260	3,095 64	8,490 82	7,800 00	.....	7,800 00	1 64
Belvidere, Town of	22,000	.....	$104,000	57,000	14,500	197,500	3,152 62	8,647 19	17,100 00	$1,002 04	16,097 96	2 32
Blairstown	8,900	$190,000	800	31,200	1,800	232,700	2,465 76	6,763 17	9,149 70	442 30	8,707 40	2 02
Franklin	11,350	.....	1,150	22,000	2,900	37,400	3,605 16	9,888 28	6,280 00	.....	6,280 00	1 44
Frelinghuysen	8,500	.....	.....	7,500	6,500	22,500	1,429 54	3,921 18	9,245 00	.....	9,245 00	2 68
Greenwich	9,500	.....	.....	25,000	22,600	57,100	1,925 41	5,281 13	4,335 11	.....	4,335 11	1 56
Hackettstown, Town	100,500	200,000	8,000	75,000	.....	383,500	5,457 02	14,967 60	24,835 00	1,264 73	23,570 27	2 10
Hardwick	1,150	.....	.....	.....	50	1,200	584 75	1,604 01	2,145 00	.....	2,145 00	1 94
Harmony	5,500	.....	.....	11,000	1,600	18,100	1,705,65	4,678 45	7,100 00	.....	7,100 00	2 07
Hope	5,300	.....	.....	18,400	2,200	25,900	1,844 56	5,059 45	8,345 00	107 37	8,237 63	2 14
Independence	4,300	.....	.....	11,400	2,000	17,700	1,563 11	4,287 40	6,200 00	.....	6,200 00	2 02
Knowlton	7,700	.....	.....	24,700	3,600	36,000	1,999 34	5,485 58	7,750 00	.....	7,750 00	2 00
Lopatcong	3,000	.....	.....	.....	.....	3,000	1,807 36	4,957 42	5,286 00	.....	5,286 00	1 74
Mansfield	8,000	.....	31,000	17,500	.....	56,500	1,929 93	5,293 50	6,736 00	.....	6,736 00	1 89
Oxford	33,000	.....	.....	41,000	550	74,550	2,209 71	6,061 04	10,800 00	.....	10,800 00	2 26
Pahaquarry	1,050	.....	.....	1,000	150	2,200	367 51	1,008 14	1,975 00	.....	1,975 00	2 39
Phillipsburg, 1st Ward	128,100	.....	15,850	42,800	.....	186,750	23,597 38	64,724 32	98,615 00	2,740 41	95,874 59	2 05
Phillipsburg, 2nd Ward	.....	11,575	.....	86,225	.....	97,800	.....	.....	.....	.....	.....	2 05
Phillipsburg, 3rd Ward	22,025	.....	.....	12,725	.....	34,750	.....	.....	.....	.....	.....	2 05
Phillipsburg, 4th Ward	2,625	.....	4,750	14,650	.....	22,025	.....	.....	.....	.....	.....	2 05
Phillipsburg, 5th Wardd	.....	.....	9,100	22,250	14,000	45,350	.....	.....	.....	.....	.....	2 05
Phillipsburg, 6th Ward	46,700	.....	2,325	1,375	400	50,800	.....	.....	.....	.....	.....	2 05
Pohatcong	14,500	.....	.....	19,200	300	34,000	2,529 52	6,938 51	8,600 00	.....	6,600 00	1 87
Washington Borough	28,000	.....	73,000	106,000	500	207,500	5,230 96	14,347 35	24,024 47	989 63	23,034 84	2 14
Washington Township	4,575	.....	.....	2,900	1,600	9,075	2,494 72	6,842 77	6,414 44	.....	6,414 44	1 65
White	6,200	.....	.....	11,000	800	18,000	2,066 16	5,667 32	6,460 00	.....	6,460 00	1 80
Totals	$500,775	$401,575	$249,975	$673,985	$76,650	$1,902,960	$72,479 64	$198,803 52	$282,150 72	$6,546 48	$275,604 24	.....

Total County Taxes Appropriated..... $205,350 00
Total Bank Stock Taxes..... 2)$13,092 96(
Bank Sttock Taxes Due County..... 6,546 48

Net County Taxes Apportioned $198,803 52

County Tax Rate per $100 of Valuation..... $0.71982209
State School Tax Rate per $100 of Valuation..... 0.26243256

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Abstract of Ratables and Exempitons in the State of New Jersey, for the Year 1916.

COUNTY.	Value of Land Without Improvements.	Value of Improvements.	Total Valuation of Real Estate, Exclusive of Second-class R. R. Property.	Valuation of Second-class R. R. Property.	Valuation of Personal Estate.
Atlantic	$72,054,899 65	$38,997,352 34	$111,052,251 99	$2,085,502 00	$7,346,205 12
Bergen	63,933,137 00	72,860,281 00	136,793,418 00	2,299,489 00	17,360,748 00
Burlington	10,376,487 00	20,205,927 00	30,582,414 00	202,046 00	6,280,004 00
Camden	33,625,915 00	60,166,895 00	93,792,810 00	2,859,884 00	10,332,840 00
Cape May	20,974,206 00	13,420,064 00	34,394,270 00	558,516 00	3,050,727 00
Cumberland	9,085,804 00	13,099,295 00	22,185,099 00	393,331 00	5,621,864 88
Essex	263,437,321 00	303,587,002 00	567,024,323 00	4,671,386 00	82,635,828 00
Gloucester	9,676,369 00	14,679,176 00	24,355,545 00	798,099 00	4,478,175 00
Hudson	188,732,142 00	273,457,650 00	462,189,792 00	78,328,036 00	60,644,518 00
Hunterdon	5,843,478 00	11,137,790 00	16,981,268 00	392,247 00	4,762,361 00
Mercer	38,814,437 00	64,260,411 00	103,074,848 00	1,758,228 00	19,477,123 00
Middlesex	27,379,873 00	39,513,317 00	66,893,190 00	4,477,772 00	20,037,930 00
Monmouth	46,313,463 00	53,790,811 00	100,104,274 00	929,429 00	13,624,834 00
Morris	17,304,799 00	30,429,570 00	47,734,369 00	1,162,660 00	8,051,255 00
Ocean	9,993,403 00	9,922,093 00	19,915,496 00	235,152 00	2,542,834 00
Passaic	63,758,106 00	98,274,515 00	162,032,621 00	890,708 00	35,473,249 00
Salem	6,803,487 00	11,306,244 00	18,109,731 00	112,997 00	10,212,209 00
Somerset	12,515,512 00	18,854,637 00	31,370,149 00	485,585 00	5,211,136 00
Sussex	5,472,296 00	14,649,413 00	20,121,709 00	270,105 00	3,402,005 00
Union	60,825,891 43	88,549,431 00	149,375,322 43	4,629,773 00	23,444,156 11
Warren	7,206,900 00	14,008,765 00	21,215,665 00	967,817 00	5,474,851 00
Totals	$974,127,926 08	$1,265,170,639 34	$2,239,298,565 42	$108,508,762 00	$349,464,853 11

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1916—Continued.

COUNTY.	Deductions for Debt, (other than Mortgage Indebtedness).	Net Valuation Taxable.	Amounts Deducted Under Ch. 57, Laws of 1910, and Ch. 188, Laws of 1912.	Amounts Added Under Ch. 57, Laws of 1910.	Net Valuation on which County and State School Taxes are Apportioned.	Number of Polls Assessed.
Atlantic		$120,483,959 11	$1,087,063 60	$522,443 00	$119,919,338 51	16,447
Bergen		156,453,655 00	1,013,410 00	86,213 00	155,526,458 00	33,532
Burlington		37,064,464 00	69,498 00	800 00	36,995,766 00	16,150
Camden		106,985,534 00	853,926 00	939,406 00	107,071,014 00	35,320
Cape May		38,003,513 00	224,245 00	19,350 00	37,798,618 00	5,503
Cumberland		28,200,294 88	38,255 00	22,747 00	28,184,786 88	14,843
Essex	$590,250 00	653,741,287 00	2,970,872 00	1,233,195 00	652,003,610 00	129,151
Gloucester		29,631,819 00	121,944 00	39,915 00	29,549,790 00	11,102
Hudson		601,162,346 00	2,385,160 00	1,809,658 00	600,586,844 00	29,847
Hunterdon		22,135,876 00	5,440 00	8,706 00	22,139,142 00	9,125
Mercer	358,220 00	*123,951,979 00	352,533 00	42,000 00	123,641,446 00	36,591
Middlesex		91,408,892 00	837,749 00	5,232 00	90,576,375 00	16,107
Monmouth	9,500 00	114,649,037 00	412,965 00		114,236,072 00	20,011
Morris		56,948,284 00	296,850 00	8,974 00	56,660,408 00	17,512
Ocean		22,693,482 00	101,324 00	1,000 00	22,593,158 00	5,432
Passaic		198,396,578 00	1,403,928 00	24,225 00	197,016,875 00	41,666
Salem	200 00	28,434,737 00	42,805 00		28,391,932 00	8,427
Somerset		37,066,870 00	157,578 00		36,909,292 00	9,985
Sussex		23,793,819 00	60,352 00		23,733,467 00	6,150
Union		177,449 251 54	371,639 40	91,589 00	177,169,201 14	37,753
Warren		27,658,333 00	39,947 00		27,618,386 00	11,508
Totals	$958,170 00	$2,696,314,010 53	$12,847,484 00	$4,855,453 00	$2,688,321,979 53	512,162

*Less reduction from net valuation on account of exempt real estate consisting of parsonages only, $159,950.

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1916—Continued.

COUNTY.	PROPERTY EXEMPT FROM TAXATION.					
	Public Schools.	Other School Property.	Public Property.	Church and Charitable.	Cemeteries and Graveyards.	Total Amount of Exempt Property.
Atlantic	$1,343,546 34	.....	$2,661,617 00	$1,782,425 00	$32,660 00	$5,820,248 34
Bergen	3,786,970 00	$303,150 00	2,995,742 00	2,763,610 00	389,340 00	10,238,812 00
Burlington	744,050 00	145,750 00	704,600 00	1,436,125 00	132,130 00	3,162,655 00
Camden	2,272,200 00	252,390 00	3,595,095 00	3,811,735 00	338,050 00	10,269,470 00
Cape May	413,785 00	84,500 00	657,190 00	691,745 00	7,700 00	1,854,920 00
Cumberland	627,675 00	27,425 00	694,375 00	963,550 00	50,250 00	2,363,275 00
Essex	16,251,190 00	2,440,200 00	34,975,731 00	20,169,575 00	2,916,450 00	76,753,146 00
Gloucester	496,380 00	200 00	810,250 00	654,700 00	52,450 00	2,013,980 00
Hudson	14,049,546 00	2,940,235 00	24,010,666 00	11,819,375 00	1,067,550 00	53,887,372 00
Hunterdon	414,750 00	6,400 00	525,600 00	678,550 00	71,625 00	1,696,925 00
Mercer	2,274,235 00	5,291,965 00	9,806,730 00	5,299,120 00	204,595 00	22,876,645 00
Middlesex	2,024,115 00	1,726,200 00	3,676,150 00	2,762,620 00	280,640 00	10,469,725 00
Monmouth	2,098,050 00	113,600 00	2,278,725 00	2,973,900 00	546,650 00	8,010,925 00
Morris	969,150 00	316,000 00	5,105,200 00	3,116,050 00	192,700 00	9,593,100 00
Ocean	314,367 00	13,650 00	359,255 00	565,828 00	60,700 00	1,313,800 00
Passaic	4,842,375 00	628,050 00	4,786,025 00	1,199,720 00	479,600 00	17,935,770,00
Salem	460,250 00	.....	208,600 00	529,400 00	70,200 00	1,268,450 00
Somerset	794,116 00	10,000 00	1,820,371 00	1,026,500 00	60,775 00	3,711,762 00
Sussex	264,000 00	.....	119,320 00	344,650 00	61,000 00	788,970 00
Union	3,889,585 00	374,975 00	3,288 840 00	5,579,675 00	423,000 00	13,556,075 00
Warren	500,775 00	401,575 00	249,975 00	673,985 00	76,650 00	1,902,960 00
Totals	$58,831,110 34	$14,970,265 00	$103,330,057 00	$74,842,838 00	$7,514,715 00	$259,488,985 34

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Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1916—Concluded.

COUNTY.	APPORTIONMENT OF TAXES.				
	State School Tax.	Net County Taxes Apportioned.	Total Local Taxes as Appropriated.	Bank Stock Taxes Due Taxing District.	Net Local Taxes to be Raised.
Atlantic	$322,207 84	$474,732 87	$1,996,823 52	$11,251 25	$1,985,572 27
Bergen	410,481 56	1,024,998 27	4,244,383 77	9,830 43	4,234,553 34
Burlington	97,221 88	264,238 17	508,824 40	10,761 83	498,062 57
Camden	280,019 15	447,783 02	1,519,235 38	16,111 22	1,503,124 16
Cape May	100,657 42	227,808 18	650,093 29	2,707 82	647,385 47
Cumberland	74,768 39	123,598 86	444,648 84	9,736 15	434,912 69
Essex	1,752,584 29	3,069,633 01	10,745,518 30	94,566 56	10,650,951 74
Gloucester	75,690 03	167,289 88	367,577 73	5,710 12	361,867 61
Hudson	1,534,774 65	2,980,185 15	7,609,645 15	57,263 38	7,552,381 77
Hunterdon	61,254 04	130,810 83	274,638 60	5,445 58	269,193 02
Mercer	314,726 11	673,628 48	1,703,182 88	18,144 06	1,685,038 82
Middlesex	226,854 97	470,689 65	1,360,954 83	9,451 75	1,351,503 08
Monmouth	303,390 81	*631,188 42	1,718,302 32	16,183 61	1,702,118 71
Morris	147,158 47	494,622 28	854,921 27	13,752 72	841,168 55
Ocean	56,799 19	121,315 50	296,339 90	3,398 85	292,941 05
Passaic	516,668 04	677,178 20	2,632,662 73	20,328 32	2,612,334 41
Salem	53,944 67	170,351 59	282,012 44	4,525 53	277,486 91
Somerset	97,298 91	251,464 10	438,069 22	2,085 90	435,983 32
Sussex	46,991 55	105,553 95	267,612 13	4,370 06	263,242 07
Union	461,694 86	655,555 50	2,391,882 37	14,444 50	2,377,437 87
Warren	72,479 64	198,803 52	282,150 72	6,546 48	275,604 24
Totals	$7,007,666 47	$13,361,429 43	$40,589,479 79	$336,616 12	$40,252,863 67

*Monmouth County returns separately $2,000 for Second District Court Tax, which is included in the above total.

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